



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-33
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
November 18, 2022

Updated guidance regarding for ACH payments

Effective January 1, filing a return will be required when paying by ACH

PROVIDENCE, R.I. –The Rhode Island Division of Taxation today is informing taxpayers of changes regarding ACH tax payments effective January 1, 2023. “ACH payments” are made electronically from one bank to another through a payment network called the Automated Clearing House.

Taxpayers may be used to the current process of ACH payments for certain tax types, where paying by ACH also files a return. This method of filing and payment is common for sales tax, hotel tax, and meals and beverage tax.

In line with upcoming changes to the RI Sales Tax form (see [ADV 2022-22](#) for details) and the Division’s ongoing modernization efforts, as of January 1, 2023 taxpayers must file separate tax returns in addition to their ACH payments for all tax types.

The following table indicates the most common tax types for ACH payments:

Tax Type	Return Required
Sales Tax	RI-STM
Hotel Tax	RI-HOM
Meals and Beverage Tax (single location returns)	RI-MTM and RI-MTQ

The simplest method for filing and paying these taxes is through the Taxpayer Portal (<https://taxportal.ri.gov/>), though paper filing remains an option for some taxpayers. For larger business registrants,¹ the newly enacted Electronic Filing Mandate (see [ADV 2022-23](#) for details) requires these entities to file and pay electronically.

Although ACH payments will continue to be accepted and meet requirements for electronic payments, the easiest way to comply with the electronic filing mandate is to file and pay on Rhode Island’s Taxpayer Portal.

Taxpayer Portal

The Taxpayer Portal provides a free and easy way to file and pay.

If you are already registered to use the Division of Taxation’s Taxpayer Portal (<https://taxportal.ri.gov/>), you may use the portal to file and pay electronically.

¹ A "larger business registrant" is defined as any person who:

- Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
- Operated as a business whose annual gross income is over \$100,000 for the entity.

If you are not already registered for the Taxpayer Portal, you can register now. First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate their account. Instructions, including helpful videos are available at www.taxportal.ri.gov.

To request your PIN, or for any questions regarding the Taxpayer Portal, please contact the Division by e-mail at taxportal@tax.ri.gov or by phone at (401) 574-8484 between 8:30 a.m. and 3:30 p.m. on business days.

For questions regarding Sales and Use Taxes, please contact the Division's Excise Tax Section by email at Tax.Excise@tax.ri.gov or by phone at (401) 574-8955 between 8:30 a.m. and 3:30 p.m. on business days.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
