



# Rhode Island Department of Revenue Division of Taxation

ADV 2024-10  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
February 20, 2024  
Revised March 5, 2024\*

## Tax Year 2023 Form RI-PTE Guidance regarding Electronic Filing Mandate

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today shares expanded guidance regarding the Rhode Island Pass-Through Entity Election Tax Return (RI-PTE).

The Division of Taxation recommends taxpayers create a [Tax Portal](#) account to streamline their filing responsibilities.<sup>1</sup> Some taxpayers may have encountered a recent issue with filing their Form RI-PTE<sup>2</sup> through the Division’s Tax Portal. Please note that the issue has been fixed and taxpayers again have the ability to file Form RI-PTE through the Tax Portal and submit attachments.

Filing through the Tax Portal meets the electronic filing requirements for those subject to the Electronic Filing Mandate.<sup>3</sup> Generally, filing Form RI-PTE for taxpayers subject to the Mandate must be completed through the Rhode Island Tax Portal.

If you still encounter issues filing the RI-PTE via the Tax Portal for Tax Year 2023 **ONLY**, you may submit the form as a paper filing. You must indicate “Hardship” on top of the paper RI-PTE 2023 return and file via postal mail or drop box.<sup>4</sup>

Indicate “Hardship”

Barcode

Form fields

State of Rhode Island Division of Taxation  
2023 RI-PTE  
Pass-through Entity Election Tax Return

2311389990101

Federal employer identification number Social security number

For the taxable year from MM/DD/2023 through MM/DD/YYYY

Name

Address 1

Address 2

Short Year  Pro-Forma  Cash Basis  
 Address Change  Amended Return  Accrual

Please note that this exception is only for the Tax Year 2023 RI-PTE. No penalties will be imposed for taxpayers unable to file this form electronically due to these difficulties.

Any specific questions related to the filing of the RI-PTE may be directed to the Division’s Corporate Income Tax Section by email at: [Tax.Corporate@tax.ri.gov](mailto:Tax.Corporate@tax.ri.gov), or by phone at: 401-574-8829 option#6, between 8:30 a.m. and 3:30 p.m. on business days.

<sup>1</sup> Details outlining Tax Portal account creation can be found in [Advisory 2023-11](#) and on the [Tax Portal home page](#).

<sup>2</sup> Pursuant to R.I. General Laws [§ 44-11-2.3](#).

<sup>3</sup> In accordance with RI statute, a larger business registrant is required to use electronic means to file returns and remit taxes to the State of Rhode Island for tax periods beginning on or after January 1, 2023.

Visit the Division of Taxation’s dedicated Electronic Filing Mandate webpage for more information:

<https://tax.ri.gov/resources/businesses/electronic-filing-mandate>

<sup>4</sup> Please be sure not to write over the barcode or any form fields. See image, above. For more details on the Division’s drop box, see [Advisory 2023-20](#). (\*This footnote was previously unintentionally omitted.)

*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>.*