

**STATE OF
RHODE ISLAND
DIVISION OF
TAXATION**

**WITHHOLDING
TAX FILING &
TRANSMITTAL
REQUIREMENTS**

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For additional information on these filing requirements, please contact:

Tax Portal Section
Tax.Portal@tax.ri.gov
(401) 574-8484

- - - Form WTM - - -

Purpose:

Form WTM is to be used by monthly filers who are not required to file and pay via electronic means for NON-QUARTER ending months ONLY. **Filers required to file and pay via electronic means will not need to use this form and will only need to make their monthly payment using one of the electronic methods listed below.**

Due Date(s):

Form WTM (RI-941M) is to be filed with the RI Division of Taxation on or before the 20th day of the following month.

Filing and paying requirements:

Most employers are required to file and make payments via electronic means. **Filers required to file and pay via electronic means will not need to use this form and will only need to make their monthly payment using one of the electronic methods listed below.**

Monthly payers with an average Rhode Island withholding for the previous calendar year of \$200 or more per month **must** file and pay via electronic means.

Monthly payers with an average Rhode Island withholding of \$50 or more, but less than \$200 per month **may** file and pay via electronic means; UNLESS they are an employer that:

- 1) operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000; or
- 2) operates as a business whose annual gross income for the entity is over \$100,000.

If the employer meets either of the criteria above, they must file and pay via electronic means.

Allowable methods of filing and paying subject to criteria above:

Taxation's portal: <https://taxportal.ri.gov/>

Credit card payment: <https://www.ri.gov/app/taxation/payments>

Note: there is a fee for this method. The R.I. Division of Taxation does not receive any portion of this fee.

Paper - ONLY for those employers not required to file via electronic means:

Mail to Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Purpose:

Form RI-941 is to be used for periods beginning on or after March 1, 2020 by:

1) Those employers eligible to remit, on a Quarterly basis, the Rhode Island state income tax withheld from employees' wages. Form RI-941 will be used by Quarterly payers to accompany the Quarterly withholding payment, as well as serve as a Quarterly Reconciliation.

For those Quarterly payers, Form RI-941 replaces Form WTQ (RI-941Q) previously used.

AND

2) All other employers withholding Rhode Island state income tax from employee wages in order to reconcile the amount of Rhode Island state income tax withheld from employees' wages with the actual payments remitted to the RI Division of Taxation during the quarter.

Due Date(s):

Form RI-941, Employer's Quarterly Tax Return and Reconciliation must be filed no later than the last day of the month following the end of the quarter.

Filing and paying requirements:

Some employers are required to file Form RI-941 and make payments via electronic means.

Weekly payers **must** file and pay via electronic means.

Monthly payers with an average Rhode Island withholding for the previous calendar year of \$200 or more per month **must** file and pay via electronic means.

Monthly payers with an average Rhode Island withholding of \$50 or more, but less than \$200 per month; **and** Quarterly payers with an average Rhode Island withholding of less than \$50 per month **may** file and pay via electronic means; UNLESS they are an employer that:

- 1) operates as a business whose combined annual liability for the entity for all taxes administered by the RI Division of Taxation is equal to or exceeds \$5,000; or
- 2) operates as a business whose annual gross income for the entity is over \$100,000.

If the employer meets either of the criteria above, they must file and pay via electronic means.

Allowable methods of filing and paying subject to criteria above:

Taxation's portal: <https://taxportal.ri.gov/>

Credit card payment: <https://www.ri.gov/app/taxation/payments>

Notes: 1) There is a fee for this method. The R.I. Division of Taxation does not receive any portion of this fee.

2) Making payment by credit card does not satisfy the requirement to file. You must still file Form RI-941.

Bulk filing:

Contact: Tax.VendorForms@tax.ri.gov

Submit a completed Payroll Letter of Intent (LOI) to Tax.VendorForms@tax.ri.gov. Upon successful review of your Payroll LOI, you will be registered as a bulk filer and you will be able to submit files through the bulk RI-941 process.

Paper - ONLY for those employers not required to file via electronic means:

Mail to Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Amended returns: Current year and prior year periods can be amended on Taxation's portal or via bulk filing if being filed by a registered bulk filer.

- - - Form W-2 - - -

Purpose:

Every employer that is required to file annual W-2 information to the Social Security Administration electronically and having a minimum of twenty-five (25) employees in the State of Rhode Island is required to file W-2 informational returns electronically with the State.

Due Date(s):

January 31st

Filing requirements:

All electronic submissions are:

- 1) Required to use the EFW2 format. This same EFW2 format should be used whether submitting on a CD, DVD or through Taxation's portal.
- 2) The only file type accepted is .txt. All other file formats will be rejected. Please be sure your filename ends with .txt before submitting, regardless of submission method.
- 3) All files must be submitted in ASCII format. EBCDIC is no longer be accepted.

FILE REQUIREMENTS:

The required format is described in the most current SSA EFW2 format and amendments or revisions thereto.

<http://www.socialsecurity.gov/employer>

Social security numbers should not be left blank or substituted. An actual social security number or the temporary issued number (TIN) is required for all employees.

File format: Only files formatted for Windows/DOS will be accepted. Each line must end with CR LF. UNIX files (LF only) will be rejected. Record length must be 512 characters for all records, including header and footer.

RA	Required	Submitter Record
RE	Required	Employer Record
RW	Optional	Employee Wage Record
RO	Optional	Employee Wage Record
RS	Required	State Wage Record
RT	Optional	Total Record
RU	Optional	Total Record
RV	Optional	State Total Record
RF	Required	Final Record

The records required for filing with the State of RI Division of Taxation are:

(RA) Submitter Record - Required

Must be the first data record on each file

(RE) Employer Record - Required

The first RE record must follow the RA record

Following the last RE record, create an RF record

(RW) Employee Wage Record - Optional

Not required by the State

(RO) Employee Wage Record – Optional

Not required by the State

(RS) State Wage Record – Required

State Code = 44

SSNs or TINs are required and must be included or the file will be rejected.

If there are multiple State Wage Records for an employee, include all the State Wage Records for the employee

If this is the only RE record, then once the final RS record is listed, a RF record would be required.

If multiple employers (RE records) are provided in a file, then after the final RS record is listed for the first employer, then a new RE record should be provided and their RS records would follow. This process would repeat until all employers are completed. An RF record would follow the last employers RS record.

If multiple RE records are included in a file and an RE record(s) has a bad RS record due to a blank or incorrect SSN, only this employer(s) will be rejected and a new file with this employer(s) would need to be resubmitted.

(RT) Total Record – Optional

Not required by the State

(RU) Total Record – Optional

Not required by the State

(RV) State Total Record – Optional

Not required by the State

(RF) Final Record – Required

This is the final record on the file.

Allowable method of filing and paying subject to criteria above:

W-2 information may be sent via CD, DVD or upload to Taxation's portal.

Note:

If you are an employer with twenty-five (25) or more employees, it is required that all of the W-2 forms issued to employees are submitted electronically to the R.I. Division of Taxation through electronic file transfer, a CD or a DVD.

If you submit your W-2 information on a CD or DVD, you may include the paper Form RI W-3 with the CD or DVD for processing.

If you submit your W-2 information via upload to Taxation's portal, you must file the paper Form RI W-3.

Bulk Filing

Contact: Tax.VendorForms@tax.ri.gov

Submit a completed Payroll Letter of Intent (LOI) to Tax.VendorForms@tax.ri.gov. Upon successful review of your Payroll LOI, you will be registered as a bulk filer and you will be able to submit files through the bulk process.

Amended returns:

If you need to file an amended Form W-2, please provide a copy of the corrected W-2 along with an updated W-2 file containing all employee information not just the updated information.

The file name should reference that it is an amended file and the date of the amendment.

- - - W-2 Transmittal Form - - -

STATE OF RHODE ISLAND
DIVISION OF TAXATION
W2 ELECTRONIC MEDIA SECTION
ONE CAPITOL HILL
PROVIDENCE, RI 02908

**TRANSMITTAL FORM
FOR THE REPORTING OF W-2 INFORMATION ON ELECTRONIC MEDIA**

Federal Employer Identification Number: _____

Employer Name: _____

Employer Address: _____

Contact Person:

Name: _____

Title: _____

Phone Number: _____

SUBMITTED MATERIAL WILL NOT BE RETURNED.

Record formats outlined in the SSA EFW2 Magnetic Media Reporting amendments or revisions thereto and by accessing the SSA website at <http://www.socialsecurity.gov/employer>, selecting "forms and publications" and choosing EFW2.

Place an external label on the media marked with at least one Federal Employer Identification Number and "W-2".

NOTE: The only file type accepted is **.txt**. All other file formats will be rejected.

The following information is **REQUIRED** in order to process your information:

1. Number of CD-ROMs included: _____
2. Number of individual records: _____
3. Total amount of state withholding: _____

NOTE: THIS FORM MUST BE SUBMITTED WITH YOUR CD-ROM. IF MORE THAN ONE CD-ROM IS BEING SENT FOR THIS FILING YEAR, INDICATE IF IT IS A REPLACEMENT, CORRECTION OR AN ADDITION.

Please note, your submission must follow the required guidelines.

Signature: _____ Title: _____

- - - Form W-3 - - -

Purpose:

Form RI-W3 is to be used for periods beginning on or after March 1, 2020 by:

1) Those employers eligible to remit, on a Quarterly basis, the Rhode Island state income tax withheld from employees' wages. Form RI-941 will be used by Quarterly payers to accompany the Quarterly withholding payment, as well as serve as a Quarterly Reconciliation.

For those Quarterly payers, Form RI-941 replaces Form WTQ (RI-941Q) previously used.

AND

2) All other employers withholding Rhode Island state income tax from employee wages in order to reconcile the amount of Rhode Island state income tax withheld from employees' wages with the actual payments remitted to the RI Division of Taxation during the quarter.

Due Date:

Form RI-W3 must be filed no later than January 31st following the end of the tax year.

Filing and paying requirements:

Employers who are required to file W-2s and W-3s electronically for federal tax purposes must file electronically for Rhode Island purposes. Employers filing electronically must submit the Electronic Media Transmittal Form on page 5 with the CD or DVD.

See W-2 Electronic Filing Requirements at <https://tax.ri.gov/forms/business-tax-forms/withholding-tax-forms> for the Electronic Media Transmittal Form and additional specifications.

Bulk Upload

Form RI W-3 can be filed using a Bulk Upload process if you are filing for ten (10) or more employers. For calendar year 2024, filers will file W-3 information on Taxation's portal using the RI W-3 Bulk Filing template.

The RI W-3 Bulk Filing Template, and example of the RI W-3 Bulk Filing Template, and the RI W-3 Bulk File Layout and Instructions can be found on the Division of Taxation's website at www.tax.ri.gov.

This process will replace the prior process of uploading to the secure EFT link sent to you by Tax.ProdControl@tax.ri.gov

Allowable methods of filing and paying subject to criteria above:

Taxation's portal: <https://taxportal.ri.gov/>

Paper - ONLY for those employers not required to file via electronic means:

Mail to Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Amended returns:

Amended returns can be filed on Taxation's portal. After logging in to your portal account, go to the period you are amending, check the amended check box and enter your amended information.

Note that an overpayment will not automatically be refunded to you. You must contact the Rhode Island Division of Taxation in order to request the refund.

If you are a bulk filer that needs to amend a portion of the bulk file that was transmitted to the state, use the original file that was submitted, update the records that need amending and indicate the record was amended by changing the character in the amended field from "0" to "1". (see instructions for the W-3 bulk filing template for more information)

1099 FILINGS CAN NOW BE MADE ELECTRONICALLY

1099 forms are not required unless there is Rhode Island Withholding tax. These forms can be submitted electronically via Taxation's portal. In addition, there is a bulk filing option available for registered bulk filers to use for submitting 1099 forms.

Rhode Island personal income tax law, R.I. Gen. Laws § 44-30-58 (c) reads in pertinent part as follows:

(c) Information at source. The tax administrator may prescribe regulations and instructions requiring returns of information to be made on or before January 31 of each year as to the payment or crediting in any calendar year of amounts of one hundred dollars (\$100) or more to any Rhode Island personal income taxpayer. The returns may be required of any person, including lessees or mortgagors of real or personal property, fiduciaries, employers, and all officers and employees of this state, or of any municipal corporation or political subdivision of this state, having the control, receipt, custody, disposal, or payment of interest, rents, salaries, wages, premiums, dividends and other corporate distributions, annuities, compensations, remunerations, emoluments, or other fixed or determinable gains, profits or income. A duplicate of the statement as to tax withheld on wages, required to be furnished by an employer to an employee, shall constitute the return of information required to be made under this section with respect to the wages.

If you meet at least one of the following requirements, you must submit an information form (i.e. 1099, W-2, etc.) to the Rhode Island Division of Taxation.

- 1) Rhode Island income tax was withheld from the amount paid to the recipient; or
- 2) The amount paid to the Rhode Island recipient, in whole or in part, was derived from income that is directly attributable to obligations of states other than Rhode Island and/or their political subdivisions; or
- 3) The amount paid is for services performed in Rhode Island and the recipient is a non-resident of Rhode Island; or
- 4) You are a qualified depository accepting deposits as family education accounts under R.I. Gen. Laws § 44-30-25.

Except for those entities that meet the requirements in 1, 2, 3 or 4 above, the tax administrator has waived the filing requirements for informational returns for the current tax year.

Rhode Island does not participate in the combined Federal/State filing program for magnetic tape filers.

Filing requirements:

All electronic submissions are required to use the Internal Revenue Service's Filing Information Returns Electronically (FIRE) format. The required format is described in the format specifications in: <https://www.irs.gov/pub/irs-pdf/p1220.pdf>

Bulk Filing

Contact: Tax.VendorForms@tax.ri.gov

Submit a completed Payroll Letter of Intent (LOI) to Tax.VendorForms@tax.ri.gov. Upon successful review of your Payroll LOI, you will be registered as a bulk filer and you will be able to submit files through the bulk process.