

State of Rhode Island Division of Taxation
Form RI W-3 - Transmittal of Wage and Tax Statements

**INFORMATION FOR EMPLOYERS FILING
TRANSMITTAL OF WAGE AND TAX STATEMENTS**

1. The employer's name and address may be pre-printed on the form. If incorrect, any necessary changes may be made directly on the form. If not pre-printed, enter the employer's name and address in the space provided.
2. The employer's withholding reconciliation account ID may be pre-printed on the form. DO NOT enter your Federal Employer Identification Number in this section if a pre-printed account ID already appears here. If not pre-printed, enter your identification number.
3. Form RI W-3 must be filed no later than January 31st following the end of the tax year.
4. Remit Form RI W-3 with copies of all Form W-2 Wage and Tax Statements, and/or Form 1099. The number of wage and tax statements reported on Form RI W-3 should include statements reflecting no withholding as well as those disclosing taxes withheld. These must be accompanied by a totaled list of the amounts of income tax withheld as shown on the Form W-2. This total should agree with the amount stated on line 1e of Form RI W-3. Employers who are not required to withhold tax from any employee according to tax tables must still file all withholding tax forms required for the assigned payment frequency. Submit Form(s) W-2 along with Form RI W-3.
5. Form W-2 must contain the following information:
 - a. Complete name, address and social security number of the employee.
 - b. Total wages (including tips) paid in the tax year and compensation not subject to withholding.
 - c. The Rhode Island tax withheld amount clearly identified.
 - d. Full name, address and federal employer identification number of the employer.
6. Do not enclose any remittance for taxes withheld from your employees with the package of wage and tax statements and Form RI-W3 being sent to the R.I. Division of Taxation. Remittance for taxes withheld must be sent with Form RI-941.
7. Employers who are required to file W-2s and W-3s electronically for federal tax purposes must file electronically for Rhode Island. Employers filing electronically must submit the Electronic Media Transmittal Form with the CD-ROM or DVD.

Form RI-W3 and W-2 Electronic Filing Requirements

Visit the Withholding Tax Section page on the R.I. Division of Taxation's website at: <https://tax.ri.gov/tax-sections/withholding-tax> for additional information on filing requiring and for the Electronic Media Transmittal Form.

8. Further assistance may be obtained at the R.I. Division of Taxation, One Capitol Hill, Providence, RI 02908 or at www.tax.ri.gov

LINE BY LINE INSTRUCTIONS

1. On line 1a, enter the total tax withheld for the 1st quarter of the year (months of January, February and March) as shown on Form RI-941.
2. On line 1b, enter the total tax withheld for the 2nd quarter of the year (months of April, May and June) as shown on Form RI-941.
3. On line 1c, enter the total tax withheld for the 3rd quarter of the year (months of July, August and September) as shown on Form RI-941.
4. On line 1d, enter the total tax withheld for the 4th quarter of the year (months of October, November and December) as shown on Form RI-941.
5. On line 1e, enter the total tax withheld for the year. Add lines 1a through 1d.
6. On line 2, enter the actual amount of payments made for the calendar year to the RI Division of Taxation.
7. Amount Due. Subtract line 2 from line 1e. If line 2 is less than line 1e, this is the amount due for the calendar year. Remit this balance due along with Form RI-941.
8. Enter the total amount of state wages, tips and other compensation for your employees for the calendar year.
9. Enter the total number of state wage and tax statements (Form W-2) being sent with this transmittal form.

ELECTRONIC MANDATE INFORMATION

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 RI Division of Taxation through electronic file transfer (EFT) or on CD.

In addition, some employers will be required to file Form RI W-3 by electronic means or be subject to penalty.

If any of the statements below is true for the employer, the employer must file and pay Rhode Island withholding electronically or be penalized.

- 1) The employer's average Rhode Island withholding for the previous calendar year is \$200 or more per month;
- 2) The employer 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;
- 3) The employer operates as a business whose annual gross income for the entity is over \$100,000.

You may file Form RI W-3 using the R.I. Division of Taxation's Portal. <https://taxportal.ri.gov/>. You will also be able to upload a W-2 file using EFW2 format using the R.I. Division of Taxation's Portal.

If you have any questions, contact the R.I. Division's Tax Portal Team:

Email: Tax.Portal@tax.ri.gov
Phone: (401) 574-8484