

# Rhode Island Division of Taxation

Withholding/Payroll Service Provider  
Letter of Intent

Tax Year 2025

This form must be completed and submitted to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov) by October 31, 2025

For any general questions about this LOI, please contact [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov)

v.1 Release date: 10/03/2025

## 2025 Tax Software Provider R.I. Division of Taxation Letter of Intent Withholding/Payroll

Welcome to the Letter of Intent (LOI) for Withholding/Payroll. If your software company intends to submit withholding/payroll informational returns electronically you will need to complete this form and submit it to you will need to complete this form and submit it to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov)

By submitting this LOI to the R.I. Division of Taxation, you agree to meet our standards for software provider registration, tax preparation software, and substitute forms. If you do not meet the standards and requirements explained in this LOI or provide an incomplete form, we may deny your application or revoke your approved software provider status and reject all electronic and/or paper returns submitted using your products.

You must complete a separate LOI form for each unique product your company offers.

### Important dates

The R.I. Division of Taxation has important key dates to ensure we are ready for the filing season and taxpayers can file an accurate and timely tax return. Please note the following key dates:

- Complete and submit this LOI by October 31, 2025.
- Substitute forms approval must be completed by December 31, 2025.

### Amended Letter of Intent

Check this box if this is an amended Letter of Intent.

Reason for amendment:

- Adding support of forms
  Removing support of forms/schedules
- Updating contact information

### Company information

List your company information.

Name of company	Product name	City/State issued software ID (if applicable)
DBA Name	NACTP vendor ID (if applicable)	City/State tax account number (if applicable)
Address	Product URL	Company FEIN
City	State	Zip code

## IRS issued electronic identification numbers

List your IRS electronic identification numbers. The transmission header of the MeF FSET package has a required element transmitter with a required choice of EFIN or ETIN.

Test EFIN(s) or ETIN(s)	Production EFIN(s) or ETIN(s)
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## Contact information

List the contact information for each area identified.

Regulatory/compliance contact	Phone	Email address
Primary withholding e-File contact	Phone	Email address
Secondary withholding e-File contact	Phone	Email address
Primary W2/1099 e-File contact	Phone	Email address
Secondary W2/1099 e-File contact	Phone	Email address

## Substitute forms registration

Complete this section only if your product will provide substitute forms.

Agency substitute forms software number		
Primary withholding forms contact	Phone	Email address
Secondary withholding forms contact	Phone	Email address
Primary W2/1099 forms contact	Phone	Email address
Secondary W2/1099 forms contact	Phone	Email address
<b>Note:</b> If you have additional contacts, please list them by form/tax type on a separate sheet and attach it to this submission.		

## Software products and tax types supported

Check all that apply.

Type of software product supported	
Web-Based	<input type="checkbox"/>
Desktop	<input type="checkbox"/>

Forms and schedules	e-File	Substitute Forms
List one form or schedule per line. Add/remove rows to accommodate forms and schedules		
RI W-4	N/A	<input type="checkbox"/> Substitute Forms
WTM	N/A	<input type="checkbox"/> Substitute Forms
RI-941	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
RI W-3	<input type="checkbox"/> e-File	<input type="checkbox"/> Substitute Forms
W-2	<input type="checkbox"/> e-File	N/A
1099	<input type="checkbox"/> e-File	N/A

## Filing types and methods

This section identifies the various ways returns can be filed with R.I. Division of Taxation. Please select the method(s) your company will support.

Filing form types	List all filing methods your agency has <b>Check filing methods your company supports</b>	For more information (provide links to where software providers can learn more)
1099	<input type="checkbox"/> File upload process via Taxation portal	
W-2	<input type="checkbox"/> File upload process via Taxation portal	
W2C	<input type="checkbox"/> File upload process via Taxation portal	
941 Withholding Return	<input type="checkbox"/> File upload process via Taxation portal <input type="checkbox"/> ACH credit payment (return must still be filed)	
RI W-3 Reconciliation Return	<input type="checkbox"/> File upload process via Taxation portal	
WTM Payment return	<input type="checkbox"/> ACH credit payment <input type="checkbox"/> Check (return must still be filed)	

## e-File mandates or requirements

Beginning on January 1, 2023, any larger business registrant is required to file returns and remit taxes to the State of Rhode Island electronically.

Vendors will be required to notify users of their product that the R.I. Division of Taxation has an electronic filing and paying mandate, what the requirements are, and that if they are subject to the mandate and do not comply, they may be subject to a penalty.

If you choose to support any of the R.I. Division of Taxation's forms (with the exception of personal income tax and fiduciary income tax), you will be required to provide the following messaging to users:

*The State of Rhode Island Division of Taxation has an electronic mandate requiring that a larger business registrant file all its tax returns and remit any payments via electronic means. A larger business registrant is defined as one that operates as a business whose combined annual liability for the entity for all taxes administered by the R.I. Division of Taxation is equal to or exceeds \$5,000; or that operates as a business whose annual gross income for the entity is over \$100,000. If you meet the requirements of the mandate, but do not file and pay via electronic means you may be subject to a penalty. The form you are filing can be filed on the RI Division of Taxation's portal at <https://taxportal.ri.gov/>*

*For more information visit:*

<https://tax.ri.gov/online-services/tax-portal>  
<https://taxportal.ri.gov/>

*Or contact the Division of Taxation:*

*Via email:* [Taxportal@tax.ri.gov](mailto:Taxportal@tax.ri.gov)  
*Via telephone:* [\(401\) 574-8484](tel:(401)574-8484)

If necessary, updates to this language will be provided in the 2025 Form Specifications Guide

## Electronic corrected/amended returns

The R.I. Division of Taxation requires you to support all electronic corrected/amended returns.

## Agency requirements

### Issue notification and resolution requirements

This section represents the R.I. Division of Taxation issue notification and issue resolution standards.

Notify the agency if any forms and/or payments you support are not ready when your software is available for use. Submit this information via email to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov) and include the date the electronic or paper product will be ready to submit.

### System security requirements

The R.I. Division of Taxation does not prescribe the security requirements for your system. You are responsible for implementing appropriate security measures to protect taxpayers and their information in your system. You must apply security measures to protect taxpayer information in your system when it is on-line, off-line, at rest, and in transit.

### **Security incident requirements**

Unless otherwise prohibited by law, all data breaches, security incidents, or other improper disclosures of taxpayer data must be promptly reported to the Rhode Island Office of the Attorney General and the Rhode Island Division of Taxation via email to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov) . See R.I. Gen. Laws § 11-49.3-4. Notification of breach for complete reporting and notification requirements.

### **Production return submission requirements**

All returns generated from this software must be e-Filed or printed from the approved software or a subsequent product update.

### **Product update**

Desktop product users who attempt to file 10 or more business days after a production release must be required to download and apply the product update.

### **Schema or file format requirements**

Your software must follow the schema requirements or file format prescribed by the agency. Find the R.I. Division of Taxation schema requirements on <https://tax.ri.gov/resources/software-developers>.

W2: [EFW2 Publication 42-007](#)

W2C: [EFW2C Publication 42-014](#)

1099: [Publication 1220 \(Rev. 9-2025\)](#)

### **Testing and submission requirements**

All e-File and substitute forms tests submitted during the approval process must be created in, and originate from, the actual software.

### **Validation of data elements**

You must validate the following pre-populated data elements: N/A

### **Software limitations**

## **Customer notices**

The R.I. Division of Taxation requires software providers to communicate the following with customers.

### **Disclosure and use of information language expectations**

The following consent language must be added to electronic filing software to notify the user.

#### **For do-it-yourself software:**

*By using a computer system and software to prepare and/or file my tax return(s) electronically, I consent to the transmission of my return(s) and to the disclosure of all information about my use of the system and software to the R.I. Division of Taxation.*

#### **For tax professional software:**

*By using a computer system and software to prepare and/or file my client's return(s), I consent to the transmission of my client's return(s) and to the disclosure of all information about my use of the system and software to the R.I. Division of Taxation.*

#### **For Business software:**

*By using a computer system and software to prepare and/or file this business tax return(s), I consent to the*

transmission of the return(s) and to the disclosure of all information about the use of the system and software to the R.I. Division of Taxation.

### Agency questions

- 1) Are you strictly a software provider?      Yes                      No  
***If yes, skip the rest of the Agency questions.***
  
- 2) Are you applying to be a bulk filer on behalf of clients?      Yes                      No
  
- 3) Are you already registered as a bulk filer with the R.I. Division of Taxation?      Yes                      No  
If yes, what is the name of your bulk filing account?
  
- 4) What is the approximate number of clients that you will be filing for with the R.I. Division of Taxation?
  
- 5) Are you filing withholding in any other states?      Yes                      No  
a. If so, which ones?
  
- 6) Are you an approved IRS e-file payroll provider?      Yes                      No

### Acknowledgments and signature

By signing this agreement, I agree to provide true, accurate, current, and complete information and my company agrees to all the requirements listed in this document.

The R.I. Division of Taxation reserves the right to deny, suspend or terminate my company’s ability to submit returns.

AUTHORIZED REPRESENTATIVE PRINTED NAME	AUTHORIZED REPRESENTATIVE EMAIL ADDRESS	
AUTHORIZED REPRESENTATIVE SIGNATURE	AUTHORIZED REPRESENTATIVE PHONE NUMBER	DATE

### Authorized access to the State Exchange System

Access to the State Exchange System is not needed for payroll providers.