



# Rhode Island Department of Revenue Division of Taxation

ADV 2026-05  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
February 19, 2026

## **1099 filing updates for Tax Year 2025** *Updated Guidance Issued*

PROVIDENCE, R.I. - The Rhode Island Division of Taxation has released updated guidance on requirements for the filing of 1099 informational filings, also referred to as informational documents. This guidance highlights and expands on information provided in this year's [Withholding Filing Requirements](#), which is available on the Division's website and covers filing requirements for withholding payments, Form RI-941 filings, as well as the filing of W-2s, W-3s, and 1099s.

For tax years prior to Tax Year 2025, the Division has only required the filing of Form 1099 when Rhode Island withholding was reflected on the form. However, beginning with Tax Year 2025, the issuer is required to file Form 1099 with the Division if income greater than \$100 is reported. State law ([R.I. Gen. Laws § 44-30-58\(c\)](#)), in part, requires Form 1099 filings for all payments of \$100 or more regardless of whether there is Rhode Island withholding. The threshold varies from the federal requirement due to differences in state and federal laws. This Rhode Island filing requirement applies to all types of 1099 forms, including but not limited to, Forms 1099-R, 1099-NEC, and 1099-INT.

### **Why is the filing of all 1099s required?**

Form 1099 filings provide important information that helps protect taxpayers. The rise in attempted fraudulent activity nationwide places taxpayers at risk. The Division holds the protection of Rhode Island's taxpayers from fraud and identity theft as a critical component of its mission. The volume, scope, and methods used by cyber, and other, criminals in efforts to commit fraud are evolving and pose a serious risk to taxpayers and their financial information. Requiring Form 1099 filings for all payments over \$100 provides additional information that is used to detect and prevent fraud and identity theft.

The Division works year-round with software vendors and tax professionals to publicize changes to filing requirements, such as this change to Form 1099 filing requirements.

### **How do I submit the informational documents to the Rhode Island Division of Taxation?**

Form 1099 informational filings are accepted in either of the Internal Revenue Service's FIRE text format or IRIS xml format. These are the same methods used by an issuer to file Form 1099s with the IRS. The link to the specifications for these two methods can be found in the Division's [Withholding Filing Requirements](#) document or directly on the IRS's website. A .txt or .zip file is acceptable for the file type to be uploaded and a single file can be used for multiple types of 1099s. The maximum file size is 49MB. Prior to submission, there is an option to validate the file to ensure the file meets the appropriate specifications to be filed successfully. After validation, you will need to upload and submit the file.

There are three methods for filing 1099s outlined in the Division's Withholding Filing Requirements :

- 1) Any taxpayer with a Rhode Island Tax Portal account that currently has an active withholding account can use the “File Informational Documents” option in the “Informational Documents” menu to upload their Form 1099.
- 2) A tax professional can upload a file via the Division’s Tax Portal for the clients that have delegated them as an Authorized User on the Tax Portal. The Administrator User of each of their clients’ Portal accounts must grant them authorization to file under their withholding account. The Authorized User would not have to upload a file under each client’s account. Instead, they have the option to upload one file containing the Form 1099 information for each client under any entity’s Tax Portal account.
- 3) A payroll provider or other “mass bulk filer” can register with the Division of Taxation through the [Payroll Letter of Intent](#) process. Once completed, this form should be submitted by email to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov) for review. If approved, the Division will assist the filer with completing their registration as a bulk filer. This allows for the filing of Form 1099 for multiple taxpayers in one file.

If you are not already registered to use the Division of Taxation’s Tax Portal (<https://taxportal.ri.gov/>), first-time users must create an account, obtain a PIN (delivered by postal mail), and validate their account. Instructions, including helpful videos are available at [www.taxportal.ri.gov](http://www.taxportal.ri.gov).

A fourth filing method is also available exclusively to filers that do not fall within any of the previous three groups and are required to file 1099s that do not have withholding:

- 4) If an issuer of Form 1099 does not fall into one of the three categories above (they do not use a payroll provider, a tax professional, or do not have a Portal account with an active withholding account), they can reach out by email to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov), to request a secure email link to submit the Form 1099 file. A secure email will be sent to the filer, which will allow the file containing their Form 1099 data (in FIRE or IRIS format) to be uploaded and sent to the Division for processing. **Please note:** the Division is working towards an updated process for this option for next year.

Though the Division accepts the same file formats as accepted for federal purposes, the informational filing must be submitted directly with the Division of Taxation through one of the above options. If you have received an error message during the upload process, you can refer to IRS Publication 1220 for further explanation. If you are still unsure of how to resolve the issue, please reach out to the Division’s Tax Portal team for assistance.

For questions about Form 1099 informational filing for Rhode Island, as well as assistance with any error messages, or for technical help with the Tax Portal, contact the Rhode Island Division of Taxation’s Tax Portal team by email at [tax.portal@tax.ri.gov](mailto:tax.portal@tax.ri.gov), or by phone at (401) 574-8484 between 8:30 a.m. and 3:30 p.m. on business days.

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*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>.*

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