



Rhode Island Department of Revenue Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
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Filing season reminders ahead of the April 15 due date

Division of Taxation offers reminders, tips, and resources

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today shares tips, reminders, and resources for taxpayers and tax preparers ahead of the April 15 personal income tax filing due date. This includes information on filing a complete and accurate return, how to receive a refund by direct deposit, how to track your refund, and specific guidance regarding retirement income.

Name and Address Changes

For tax refunds to be properly issued, changes to taxpayer information must be reported to the Division.

If a taxpayer has moved, married, changed their legal or business name, or gotten a new telephone number, the taxpayer or their tax preparer must complete the Rhode Island Change of Information (COI) form, Form RI-COI. The form is located on the Division's website (<https://tax.ri.gov>) on the "Other Forms" page (<https://tax.ri.gov/forms/other-forms>), under the "Registration Forms" heading.

If you are a filer that elects to receive your refund as a check, ensuring your information is up to date is especially important. Checks can only be mailed to accurate on-file addresses and will be made out to the name of the filer as it was last reported to the Division.

To ensure your refund reaches you, please update the name and address information the Division has on file for you. Taxpayers should also note, if you are filing electronically and expecting a refund to be delivered via direct deposit, please ensure your banking information is also accurate and up to date.

Up to Date Form W-2

Form W-2 is provided annually to an employee by their employer. It shows the amount of income tax withheld on the employee's behalf and remitted to the state by the employer. A copy of Form W-2 must accompany your Rhode Island income tax return so you can receive credit for the withheld tax. If your employer has not issued the Form W-2, or has issued an inaccurate Form W-2, once made aware of the error, they must issue the accurate Form W-2. If the Form W-2 is late (not received as of publication of this Advisory), contact your employer; do not use a prior year Form W-2 to complete the return. The W-2 must specifically be issued for the tax year for which you are filing.

Ensure Returns are Complete and Accurate

Taxpayers are reminded that the acceptance and processing of tax returns, associated payments made with the returns, and issuance of any expected refunds is dependent on the inclusion of complete and accurate information on the filed return. Errors on RI Schedule W commonly delay the processing of returns. Such errors are easy to avoid, so taxpayers are encouraged to double-check all form fields, especially those on Schedule W.

RI Schedule W must be completed and filed with Form W-2 or 1099, which show the amount of Rhode Island tax withheld from an employee's income. Often, Employer Identification Numbers (EINs) on RI Schedule W are misreported. For each Form W-2 or 1099, enter that employer's EIN. If you have income from multiple employers, each employer's EIN must be included on RI Schedule W.

In addition to such inaccuracies as including an incorrect EIN for an employer, another common error is incomplete wage reporting. In addition to Form W-2 and 1099 wages, all other forms of income must be reported accurately. Unemployment payments must be reported on personal income tax returns, as such payments are a form of income.

Where's My Refund?

For taxpayers due refunds this filing season, the Division's "[Where's My Refund?](#)" tool is an excellent resource. The tool provides detailed real-time information on the approval status of your refund, additional information you might need to provide for your refund to be processed, and information on when you can expect your refund.

The screenshot shows the website header for the State of Rhode Island Division of Taxation, Department of Revenue. Below the header is a navigation bar with a "Home" link. The main content area is titled "Check the status of your state personal income tax refund" and includes a help icon. A message states: "Access this secure website to see if the Division of Taxation received your return and whether your refund was processed." Below this, it says: "To view your refund status, you will need the following information as shown on your return:" followed by a bulleted list: "• The filing year for which you would like to check the status (you can only search for refunds starting with tax year 2020.);", "• Your social security number, and", "• The expected refund amount (this is the amount on your return when you filed)." Underneath is a "Document Information" section with three required fields: "Tax Year" (a dropdown menu), "Social Security Number" (a text input field), and "Expected Refund" (a text input field). A red asterisk indicates required fields. At the bottom of the form is a reCAPTCHA widget with the text "I'm not a robot" and "This site is exceeding reCAPTCHA Enterprise free quota." Below the reCAPTCHA are two buttons: "CHECK STATUS" and "CLEAR". A "HOME" button is located at the bottom right of the page.

To access the updated "Where's My Refund?" tool, visit the Division of Taxation's website at <https://tax.ri.gov>, and select "Check Your Refund" which will bring you to the "Where's My Refund?" information page. Once there, select the "Check My Refund Status" button to access the tool. You can also access the tool directly by navigating to <https://taxportal.ri.gov/rptp/portal/home/wheresmyrefund/>.

To use the tool, enter the required information as shown on the screen - including the tax year (for example, this filing season covers Tax Year 2025), your Social Security Number, and the amount of the expected refund.

E-filing for Direct Deposit

Electronic filing (e-filing) is the recommended way to file your Rhode Island returns. Over 90 percent of Rhode Island personal income tax returns are filed electronically each year. E-filing is faster, results in fewer errors, and generates refunds more quickly. While paper filers must receive refunds by check through postal mail, e-filing enables taxpayers to have their refunds sent directly to their bank accounts via direct deposit.

Reminder: for tax preparers and for taxpayers who have their returns prepared by a tax professional, Rhode Island law mandates that paid preparers use e-file for all client personal income tax returns.

Changes to postmarking process

The Division of Taxation reminds taxpayers of recent changes to the United States Postal Service (USPS) postmarking process to ensure Rhode Island taxpayers are aware and prepared. Recent changes to how the USPS postmarks mail means mail is no longer postmarked when it is received by the USPS. It is now postmarked when it is processed, unless the sender has asked for a manual postmark at a post office counter. This could impact any tax return, payment, or document that must be mailed to the Division of Taxation by a due date. For additional information, see [Advisory 2026-11](#).

Retirement Income Modifications

The Division of Taxation has posted an updated version of its annual [Rhode Island Retirement Income Tax Guide](#).

The guide is intended as an aid for taxpayers and tax preparers during the 2026 tax-filing season, covering Tax Year 2025 returns. The guide contains information, examples, and references to related statutes.

Please note, this guide is updated annually to maintain accuracy. Please use the current-year guide, and ensure you are following the current-year income limitations for the Pension and Annuity Income Modification and the Social Security Modification.

Free File reminder

Rhode Island is one of many states nationwide offering the Free File program to taxpayers. The free service is made possible from Free File, which is a partnership between the Internal Revenue Service, the Rhode Island Division of Taxation, other states, software companies, and the Free File Alliance.

This year, many Rhode Islanders making less than \$89,000 a year are eligible to benefit from Free File. The program allows filers to use name-brand tax preparation software to prepare and file their state and federal income taxes at no cost. To check your eligibility status, and participate in Free File, visit the Division's dedicated [Free File webpage](#).

Eligible filers can prepare and electronically file their federal and Rhode Island personal income tax returns at no charge through the Free File links on the Division's Free File page. Please remember that the software must be accessed through the links on the Division's website for taxpayers to qualify for the free service.

Free File may be especially appealing to college students, young adults, first-time filers, and some young families. It can also be useful for seniors, retirees, people in the military, and others who qualify. Because Free File e-files returns, taxpayers using Free File can opt to receive their refunds via direct deposit.

For details regarding Free File and to learn more about other programs that offer free tax preparation, please see the Division's [Advisory 2026-04](#).



The information in this document is intended to be a general guide to assist in filing complete and timely returns, avoiding common errors, and ensure you receive your refund, if one is owed. If you have a question specific to you or your client's tax situation, please reach out to the Division of Taxation's Taxpayer Assistance Section by email at Tax.Assist@tax.ri.gov, or by telephone at [\(401\)574-8829, option #3](tel:(401)574-8829), between 8:30 a.m. and 3:30 p.m. on business days.

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>.
