



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

Advisory

December 16, 2013

ADVISORY: ADV 2013-26

Some tax forms posted online for review

The Rhode Island Division of Taxation has posted several state tax forms for tax year 2013 on its website, where they are available for review. They include:

- Form RI-1040
- Form RI-1040 instructions
- Form RI-1040H
- Form RI-1040NR for nonresidents
- Form RI-1040NR instructions

Also now posted are the 2013 tax rate schedule and worksheets and the 2013 tax tables. More forms will be posted in the weeks ahead. Many of the new forms for tax year 2013 have a new look -- they include a barcode at the top to allow for more efficient and effective processing.

Start of filing season

Rhode Island's tax-filing season will coincide with the federal filing season. It's tentatively scheduled to start at some point between January 28 and February 4, 2014. (The Internal Revenue Service will soon announce its final decision about the start of filing season.)

But certain Rhode Island forms, instructions, and other documents are available now for review on the "software developers" section of the Division of Taxation's website.

"Many taxpayers and preparers like to get an early start on their preparations for filing season. As part of their preparations, they like to review early copies of our forms and instructions, to use for guidance," said Rhode Island Tax Administrator David M. Sullivan. "The posting will also offer a feel for what the forms look like."

The new forms, schedules, and other such documents are under "Final Versions" at this website address: http://www.tax.ri.gov/misc/software_developers.php.

❖ *Sullivan cautioned taxpayers and preparers not to file the forms until filing season officially starts. The Division of Taxation won't be able to process the forms until then.*

Finalized versions of all forms and related documents for tax year 2013 will be moved to the "Forms" section of the website in the weeks ahead, and will be available for download and print.

Within the next week or so, the Division of Taxation plans to mail out about 10,000 copies of Form RI-1040H to people who used the agency's form last year. It's the form used to claim the property-tax relief credit.

Estimated tax

Also newly available on the Division of Taxation website is [Form RI-1040ES](#), which many taxpayers will use to make quarterly estimated payments of personal income tax for tax year 2014.

The Division of Taxation plans to mail out about 40,000 estimated tax payment booklets in late January.

Withholding tables

The Division of Taxation has now posted on its website the [booklet of withholding tables](#) for tax year 2014. Employers use the tables to figure out how much to withhold from an employee's pay for Rhode Island personal income tax. The agency has also posted the new Form W-3 and Form W-4.

Sales tax reconciliation

The Division of Taxation is in the process of mailing postcard reminders to retailers to remind them of their obligation to file the annual sales tax reconciliation, which is due on or before January 31, 2014.

The agency formerly mailed blank forms to retailers, but elected to discontinue the practice mainly because most retailers [file the form online](#).

New for this season: Restaurants, bars, taverns, and pubs will file the regular annual reconciliation, the same as most other retailers.

A special annual sales tax reconciliation is only for package stores and liquor stores ("Class A" licensees). The Division of Taxation last month sent them a notice along with the special sales tax reconciliation form, which is due on or before February 1, 2014. The Division of Taxation's Excise Tax section, which oversees the sales tax, can be reached at (401) 574-8955 from 8:30 a.m. to 3:30 p.m. business days.

Historic tax credits

The Division of Taxation has posted on its website two forms that applicants must complete in order to obtain historic preservation tax credits. One is the [tax credit contract](#); the other is the [processing fee form](#).

Contact:

Neil Downing,
Chief Revenue Agent
Rhode Island Division of Taxation
Neil.Downing@tax.ri.gov
(401) 574-8115