

TITLE 280 – DEPARTMENT OF REVENUE

CHAPTER 20 - DIVISION OF TAXATION

SUBCHAPTER 55 - PERSONAL INCOME TAX

PART 9 – W-2 Informational Returns

9.1 Purpose

These rules and regulations implement R.I. Gen. Laws § 44-30-73. This section outlines the requirement for employers to file W-2 informational returns.

9.2 Authority

These rules and regulations are promulgated pursuant to R.I. Gen. Laws §§ 44-30-95(a) and 44-1-4. These rules and regulations have been prepared in accordance with the requirements of R.I. Gen. Laws § 42-35-1 *et seq.* of the Rhode Island Administrative Procedures Act.

9.3 Application

These rules and regulations shall be liberally construed so as to permit the Division of Taxation the authority to effectuate the purpose of R.I. Gen. Laws § 44-30-73 and other applicable state laws and regulations.

9.4 Severability

If any provision of these rules and regulations, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of the rules and regulations shall not be affected hereby.

9.5 W-2 Informational Returns

A. Who Must Electronically File Returns

1. Every employer that is required to electronically file annual W-2 information to the Social Security Administration, and having a minimum of 25 employees in the State of Rhode Island, is required to electronically file W-2 informational returns with the State.
2. Every employer that applies for or receives one or more Rhode Island tax credit(s) is required to electronically file W-2 informational returns with the State.

B. Electronic Filing Procedure

1. Please refer to the "W-2 Electronic Filing Requirements" document that is available on the Division of Taxation's website for additional information on how to electronically file W-2 documents.
2. The required format is also described in SAA Publication No. 42-007 (Specifications for Filing Forms W-2 Electronically) and any amendments or revisions thereto.

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Type of Filing: Refile Capabilities

Department of State

Regulation Effective Date

Original Signing Date

Department of State Initials

Department of State Date