

## **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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