

## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 40 – Forms**

##### **Part 1 – Forms Reproduction**

#### **1.1 Purpose**

These rules and regulations provide guidelines to companies/individuals who wish to create/use forms other than original Rhode Island tax forms.

#### **1.2 Authority**

These rules and regulations are promulgated pursuant to R.I. Gen. Laws § 44-1-4, which authorizes and empowers the Rhode Island Tax Administrator to make rules and regulations, as he or she may deem necessary, for the proper administration and enforcement of the tax laws of this state.

#### **1.3 Application**

These rules and regulations shall be liberally construed so as to permit the Division of Taxation to provide standard forms to be used for all Rhode Island tax filings.

#### **1.4 Severability**

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

#### **1.5 Types of Substitute Forms:**

- A. Photocopied - RI forms may be photocopied without prior approval of Division of Taxation provided that there is no variation from the original form, including but not limited to, reduction and enlargement of the form.
- B. Computer Generated - Computer generated are forms that are recreated in their entirety by a computer, including layout. These forms must be exact facsimiles of the original forms created by the Division of Taxation. Computer generated forms

must have prior approval from RI Division of Taxation before they will be accepted for processing.

## **1.6 General Information**

- A. The following general information applies to all reproduced or computer-generated forms. All forms must:
1. Be a facsimile of the original form;
  2. Be on paper of substantially the same weight and texture, and of quality at least as good as that used for the original form;
  3. Be of the same size as the original form, both as to the overall dimensions of the paper and image reproduced;
  4. Have a high standard of legibility, both as to the original form and to the filled in data;
  5. For computer generated coupon size tax returns and vouchers, forms must meet all specifications as required by the RI Division of Taxation. Specifications may be downloaded from the division web site [www.tax.ri.gov](http://www.tax.ri.gov) under the software developers page; and
  6. Any software developer/provider marketing tax return preparation software must utilize 2D barcoding technology in the final printed version of the completed tax form and support electronic filing for the available tax forms. The specific tax forms and file layouts are listed on the division web site [www.tax.ri.gov](http://www.tax.ri.gov) under the software developers page.
  7. Any software developer/provider marketing tax return preparation software must utilize 1D barcoding technology in the final printed version of all tax forms. The tax forms and 1D barcodes listed on the division web site [www.tax.ri.gov](http://www.tax.ri.gov) under the software developers page.
- B. The Tax Administrator may return any form received by the Division of Taxation processing section which does not meet the specifications listed above.

## **1.7 Approval of Computer Generated Forms**

- A. Prior to distribution to users/customers, all computer-generated forms must be approved by RI Division of Taxation.

1. Coupon sized tax returns and vouchers that contain an Optical Character Recognition (OCR) scanline must be submitted for approval by sending the tax returns and vouchers to:

Rhode Island Division of Taxation

Attn: Forms, Credits & Incentives Section

One Capitol Hill

Providence, RI 02908

2. All other forms must be submitted for approval by emailing a portable document format (PDF) to [Tax.VendorForms@tax.ri.gov](mailto:Tax.VendorForms@tax.ri.gov)

**280-RICR-20-40-1**

**TITLE 280 - DEPARTMENT OF REVENUE**

**CHAPTER 20 - DIVISION OF TAXATION**

**SUBCHAPTER 40 - FORMS**

**PART 1 - Forms Reproduction (280-RICR-20-40-1)**

Type of Filing: Amendment

Effective Date: 06/18/2018

Editorial Note: This Part was filed with the Department of State prior to the launch of the Rhode Island Code of Regulations. As a result, this digital copy is presented solely as a reference tool. To obtain a certified copy of this Part, contact the Administrative Records Office at (401) 222-2473.