



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
October 19, 2022

Individual Mandate filing deadlines changed *Rhode Island aligns with Federal reporting deadlines*

PROVIDENCE, R.I. – Employers subject to Individual Mandate reporting requirements will now have more time each year to file documents relating to Rhode Island’s health insurance mandate.¹

Two deadlines related to the mandate have been permanently extended:

1. The deadline requiring employers to *distribute* IRS Forms 1095-B/C to their employees has been permanently extended to March 2 of each year. The next such Rhode Island deadline is March 2, 2023.
2. The deadline for the applicable entity *filing* of the return required by Rhode Island’s health insurance mandate has been permanently changed from January 31 to March 31 starting in 2023. This aligns Rhode Island’s guidance with IRS’s permanent Affordable Care Act (ACA) filing deadline change.

Note, Individual Mandate filing can be completed on the Division’s [Taxpayer Portal](#).

Background

Rhode Island residents are required to maintain minimal essential health-care coverage. As part of Rhode Island’s individual health insurance mandate, applicable entities/some employers must send reports each year to their employees and to the Rhode Island Division of Taxation.² The reports must show, among other things, the dates during which the employee had health-care coverage in the previous calendar year.

Entities/employers have been required to file this information by January 31 of each year or by a date as may be determined by the Tax Administrator.

While January 31 has been the filing deadline, the Division has often extended the deadline to align with the IRS’s deadline extensions for similar filing extensions. For example, the Division had extended the January 31, 2022 deadline to March 31, 2022 to coordinate with the IRS filing extension.

For more information on the mandate please visit: <https://tax.ri.gov/guidance/health-insurance-mandate>.

¹ Rhode Island’s health insurance mandate (also known as the “individual mandate” or “health coverage mandate”) was enacted on July 5, 2019. The mandate to have sufficient health-care coverage (technically known as “minimum essential coverage”) took effect January 1, 2020. Details of the mandate are spelled out in the forms and instructions available on the Division’s website: <https://tax.ri.gov/forms>.

² Required under R.I. Gen. Laws § 44-30-102(d).

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>.