



STATE OF RHODE ISLAND  
DIVISION OF TAXATION  
ONE CAPITOL HILL  
PROVIDENCE, RI 02908

Requirements for Filing 1099 Informational Returns

A copy of Federal form 1099 would be acceptable for Rhode Island purposes.

**1099 FILING MUST BE MADE ON PAPER**

Rhode Island does not participate in the combined Federal/State filing program for magnetic tape filers.

If you meet one of the following requirements, you must submit an information form to the Rhode Island Division of Taxation:

1. If Rhode Island income tax was withheld from the amount paid to the recipient; or
2. If the amount paid to the Rhode Island recipient, in whole or in part, was derived from income that is directly attributable to obligations of states other than Rhode Island and/or their political sub-divisions; or
3. If you made payments to a nonresident of Rhode Island for services performed in Rhode Island; or
4. If you are a qualified depository accepting deposits as family education accounts under R.I.G.L. section 44-30-25.

EXCEPT for those entities that meet the requirements in numbers 1, 2, 3, or 4 above, the tax administrator has waived the filing requirements for informational returns for the current year.

The due date for filing is February 28<sup>th</sup>. However, in the event that February 28<sup>th</sup> falls on a Saturday or a Sunday, the information is due on the first business day of March.