

State of Rhode Island and Providence Plantations
Form RI-W3 - Reconciliation of Personal Income Tax Withheld

INFORMATION FOR EMPLOYERS/PAYERS FILING RECONCILIATION OF RHODE ISLAND INDIVIDUAL INCOME TAX WITHHELD

General Instructions

1. Enter the employer's/payer's name and address in the space provided.
2. Enter the employer's/payer's federal identification number.
3. Enter the period end date for the W3 reconciliation. The date should be entered using the following format: MM/DD/YYYY
For example: 12/31/2016
4. Employers/payers filing **MONTHLY** should enter each monthly payment in the TOTAL column for each month.

Employers/payers filing **QUARTERLY** should enter each quarterly payment in the TOTAL column for each quarter end - MARCH, JUNE, SEPTEMBER and DECEMBER.

Employers/payers filing **QUARTER-MONTHLY** should enter each periodic payment in the appropriate column for each month. Add up the four quarter-monthly payments for each month and enter the total in the TOTAL column.
4. Reconciliation Form RI-W3 must be filed no later than **January 31**, following the end of the tax year.
5. Send with Form RI-W3 copies of all W-2 or 1099 wage and tax statements for the tax year. (Copy I of the six part optional federal form or the state tax department copy of an approved alternate form.) The number of wage and tax statements reported on reconciliation Form RI-W3 should include statements reflecting no withholding, as well as those disclosing taxes withheld. These must be accompanied by a totaled list of the amounts of income tax withheld as shown on the Form W-2 or 1099. This total should agree with the amount stated on line 2 of Form RI-W3.

Employers/payers who are not required to withhold tax from any employee/payee according to tax tables must file Forms W-2 or 1099 with Form RI-W3.
6. Form W-2 or 1099 must contain the following information:
 - a. Complete name, address and social security number of the employee/payee.
- b. Total wages (including tips) paid in the tax year and compensation not subject to the withholding.
- c. The Rhode Island tax withheld amount must be clearly identified.
- d. Full name and address of the employer/payer.
- e. The employer's/payer's federal identification number.
7. Do not enclose any remittance for taxes withheld from your employees with the package of wage and tax statements and Form RI-W3 which you send to the Rhode Island Division of Taxation. Remittance for taxes withheld should be mailed with the employers/payers return form (941-QM, 941-M or 941-Q).
8. You should still file Form RI-W3 even if you did not issue any W-2s or 1099s with Rhode Island withholding tax.
9. Form RI-W3 must be filed on paper and sent to:
Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

If you submit your W-2 or 1099 information on a CD-ROM or DVD, include the paper Form RI-W3 with the CD-ROM or DVD for processing.

If you submit your W-2 or 1099 information via secure FTP, you must file the paper Form RI W-3.
10. If necessary, further assistance may be obtained at the Division of Taxation, One Capitol Hill, Providence, Rhode Island 02908-5809.
11. Paid preparers of Form RI-W3 should complete the paid preparer sections at the bottom of the form, and should enter their PTIN in the space provided.

Line by Line Instructions

Line 1: Add up all of the payment in the TOTAL column and enter here.

Line 2: Enter the total Rhode Island state income tax withheld during the year as shown on state forms transmitted.

Line 3: Enter the total number of W-2 forms, state wage and tax statements, that are being sent with the W-3 reconciliation form.
