State of Rhode Island and Providence Plantations
Form RI-941 - Employer's Quarterly Tax Return and Reconciliation

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

Purpose

Form RI-941 is a new form intended to be filed starting in 2020 by:

1) Those employers eligible to remit, on a Quarterly basis, the Rhode Island state income tax withheld from employees' wages. Form RI-941 will be used by Quarterly payers to accompany the Quarterly withholding payment, as well as serve as a Quarterly Reconciliation. For those Quarterly payers, Form RI-941 replaces Form WTQ (RI-941Q) previously used.

AND

2) All other employers withholding Rhode Island state income tax from employee wages in order to reconcile the amount of Rhode Island state income tax withheld from employees' wages with the actual payments remitted to the RI Division of Taxation during the quarter.

General Instructions

1. Enter the employer's name and address in the space provided.

2. Enter the employer's federal identification number.

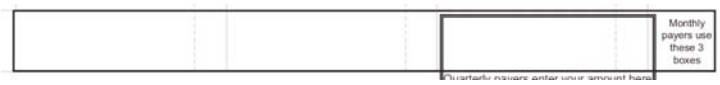
3. Enter the period end date for Form RI-941. The date should be entered using the following format:
   MMDDYYYY
   For example: 12312020

4. Enter an email address that would allow the Division of Taxation contact you in case any questions arise regarding your RI-941 filing.

5. If the need arises to file an amended RI-941, check the Amended Return check box and complete the form.

6. Employers filing **QUARTERLY** should enter the tax withheld for the quarter in the TOTAL row of the 3rd MONTH OF QUARTER column. There is a box in this location marked specifically for Quarterly payers.

   Employers filing **MONTHLY** should enter the tax withheld for each month in the TOTAL row of each monthly column.



   Employers filing **WEEKLY** should enter the tax withheld for each period in the appropriate Week row for each monthly column. Add up the weekly payments for each month and enter the total in the TOTAL column for each month.

7. Form RI-941, Employer's Quarterly Tax Return and Reconciliation must be filed no later than the last day of the month following the end of the quarter.

8. Some employers <u>are required</u> to file Form RI-941 and make payments via electronic means.
   <u>Weekly payers</u> **must** file and pay via electronic means.
   <u>Monthly payers</u> with an average Rhode Island withholding for the previous calendar year of $200 or more per month **must** file and pay via electronic means.

   <u>Monthly payers</u> with an average Rhode Island withholding of $50 or more, but less than $200 per month **may** file and pay via electronic means.
   <u>Quarterly payers</u> with an average Rhode Island withholding of less than $50 per month **may** file and pay via electronic means.

   If filed on paper, Form RI-941 should be sent to:
   Rhode Island Division of Taxation
   One Capitol Hill
   Providence, RI 02908

8. Paid preparers of Form RI-941 should complete the paid preparer sections at the bottom of the form, and should enter their PTIN in the space provided.

9. If necessary, further assistance may be obtained by calling (401) 574-8941.

Line by Line Instructions

Line 1: Enter the amount of state income tax withheld from employees' wages, tips, and other compensation for this quarter. This amount should equal the sum of all the "Total" columns.

Line 2: Enter the amount of total payments made to the RI Division of Taxation for the quarter.

Line 3: Subtract the amount on line 2 from line 1 and enter the difference on line 3. This is the amount of state income tax withholding due and payable with Form RI-941.

Line 4: Enter the total number of employees who received wages, tips, and other compensation for this quarter.

Line 5: Enter the total amount of wages, tips, and other compensation for this quarter.