Department of Business Regulation
233 Richmond Street
Providence, RI 02903

Insurance Bulletin Number 2005-3

Worker Compensation Insurance
Reporting of Rhode Island Taxpayer Identification Numbers

The Department of Business Regulation issues this Bulletin to supplement the information provided in Insurance Bulletin #2003-19. Based upon recent information provided by the Department of Labor and Training, this is an update on the Rhode Island taxpayer identification number reporting requirements of January 1, 2004.

Please see the default codes and rules below for reporting without the Rhode Island taxpayer identification number.

1. If for some reason an insurer can not get the number for an **established employer** from the agent or employer then they should file any transactions with the Department of Labor and Training using the default 0000000001.

2. Since a Rhode Island taxpayer identification number is not issued to **new employers** until the employer has issued a payroll an insurer shall issue policies to **new employers** and file the policy information with the Department of Labor and Training using default 0000000002 in place of the Rhode Island taxpayer identification number. **This default applies only to new businesses.** Any transactions submitted 60 days after the original policy will require the taxpayer identification number or they may be rejected and subject the insurer to a penalty of $250.00

3. **Some employers are exempt per R.I.G.L. § 28-42-8 and therefore not eligible to receive a Rhode Island taxpayer identification number.** An insurer shall use the default 0000000003 when filing policy information for an **exempt employer.**

4. An insurer may issue an "if any" policy where the employer does not currently have employees and therefore is not eligible for a Rhode Island taxpayer identification number. When reporting policy information for an **"if any" policy** the insurer shall use the default 0000000004.

Should you have any questions please contact Matthew P. Carey, Assistant Director, R.I. Department of Labor and Training, at 401-462-8127 or e-mail at mcarey@dlt.state.ri.us.

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