



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2017-27  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
SEPTEMBER 14, 2017

### **Tomorrow is the deadline for certain payments, filings, and extensions** *Quarterly estimated payments of personal income tax are due, but so are some entity returns*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that tomorrow is the deadline for certain payments, filings, and extensions.

#### PAYMENTS OF ESTIMATED TAX

Third-quarter estimated payments of Rhode Island personal income tax are due on or before 11:59 p.m. tomorrow, Friday, September 15.

Payments may be made through the Division's website using a credit card or debit card. For more information, including details on fees, use this link: <http://www.tax.ri.gov/misc/creditcard.php>.

If paying by check, use payment coupons to ensure that payments are properly processed and accounted for. Paid preparers typically issue personalized payment coupons for their clients. Taxpayers can use estimated-tax coupons mailed them by the Division, or blank coupons from the Division's website. For the blank version that can be filled in online before printing out, use this link: <https://go.usa.gov/xRMfS>. For the regular version, use this link: <https://go.usa.gov/xRMGx>.

Among other taxes/returns subject to the September 15 deadline for estimated taxes are the following:

- estimated payments of Rhode Island pass-through withholding;
- estimated payments of Rhode Island composite income tax; and
- estimated payments for trusts and estates.

#### DUE DATES

Federal legislation enacted on July 31, 2015, changed the due dates for certain entities. The new federal law also made changes to extended due dates for certain entities. Rhode Island legislation enacted on June 24, 2016, conforms Rhode Island law to federal law regarding due dates, and the Division of Taxation adopted new extended due dates for certain entities to conform to the new federal law.

As a result, some Rhode Island due dates and extended due dates have remained the same as before, while others have changed. The Division of Taxation is taking this opportunity to remind tax professionals and taxpayers that certain filings are due tomorrow, September 15, 2017.

For example, for a C corporation with a June 30 year-end, the due date is tomorrow, September 15, 2017.

<b>Due dates for certain entities – June 30 year-end</b> (For tax years beginning after December 31, 2015)		
TAX / ENTITY	FORM	DUE DATE
<b>Business Corporation Tax</b> Corporate income tax, Rhode Island General Laws Chapter 44-11	Form RI-1120C	September 15
<b>Public Service Corporation Tax</b> Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	September 15
<b>Taxation of Banks</b> Bank excise tax, RIGL Chapter 44-14	Form T-74	September 15
<b>Taxation of Insurance Companies</b> Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	September 15
<b>Subchapter S Corporations</b> Corporate income tax, RIGL § 44-11-2	Form RI-1120S	September 15
<b>General partnership</b> RIGL Chapter 7-12	Form RI-1065	September 15
<b>Limited partnership (LP)</b> RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	September 15
<b>Limited liability partnership (LLP)</b> RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	September 15
<b>Limited liability company (LLC)</b> RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	September 15
<b>Single-member LLC (SM LLC)</b> RIGL § 7-16-67 (owned by C corporation)	Form RI-1065	September 15
<b>Withholding of pass-through entity</b> with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	September 15
<b>Composite income tax return</b> on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	September 15

Notes: Formulas and deadlines for estimated taxes have not changed. Due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting. Single-member LLC (SM LLC) uses same due date and extended due date as owner; table assumes owner is C corporation with June 30 fiscal year-end.

#### EXTENDED DUE DATES

Because of the federal, Rhode Island, and administrative changes mentioned above, the Rhode Island extended due date has changed for some entities but is unchanged for other entities.

As shown in the following table, the Rhode Island extended due date for certain calendar-year filers is tomorrow, September 15, for a number of entities. However, different extended due dates apply to certain other entities.

<b>Due dates for certain entities – calendar-year filers</b> (Table revised 09-14-17 at 3:15 p.m.) (For tax years beginning after December 31, 2015)		
TAX / ENTITY	FORM	EXTENDED DUE DATE
<b>Business Corporation Tax</b> Corporate income tax, RIGL Chapter 44-11	Form RI-1120C	October 16
<b>Public Service Corporation Tax</b> Public service gross earnings tax, RIGL Chapter 44-13	Form T-72	October 16
<b>Taxation of Banks</b> Bank excise tax, RIGL Chapter 44-14	Form T-74	October 16
<b>Taxation of Insurance Companies</b> Insurance gross premiums tax, RIGL Chapter 44-17	Form T-71	October 16
<b>Subchapter S Corporations</b> Corporate income tax, RIGL § 44-11-2	Form RI-1120S	September 15
<b>General partnership</b> RIGL Chapter 7-12	Form RI-1065	September 15
<b>Limited partnership (LP)</b> RIGL § 7-13-69 (filing as pass-through)	Form RI-1065	September 15
<b>Limited liability partnership (LLP)</b> RIGL § 7-12-60 (filing as pass-through)	Form RI-1065	September 15
<b>Limited liability company (LLC)</b> RIGL § 7-16-67 (filing as pass-through)	Form RI-1065	September 15
<b>Single-member LLC (SMLLC)</b> RIGL § 7-16-67 (owned by individual)	Form RI-1065	October 16
<b>Income tax of trust</b> Fiduciary income tax return, RIGL § 44-30-51	Form RI-1041	October 2
<b>Withholding of pass-through entity</b> with nonresident partners, members, shareholders RIGL § 44-11-2.2	Form RI-1096PT	September 15
<b>Composite income tax return</b> on behalf of qualified electing nonresident members RIGL § 44-11-2.2(d)	Form RI-1040C	September 15
Notes: Formulas and deadlines for estimated taxes have not changed. Extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting. Single-member LLC (SMLLC) uses same due date and extended due date as its owner; this table assumes owner is individual.		

## REMINDER: MOTOR VEHICLE DEALERS

The Division of Taxation reminds motor vehicle dealers and others about the previously announced change in the measure of the sales and use tax involving motor vehicle transactions. Starting tomorrow, September 15, 2017, Rhode Island sales and use tax shall be applied to documentation fees, title preparation fees, and other such miscellaneous fees that are charged in motor vehicle transactions (including, but not limited to, the sales of motor vehicles).

In other words, on and after September 15, 2017, the Rhode Island sales and use tax applies to the gross sales price – including all documentation fees, title preparation fees, and other such miscellaneous fees. Thus, Rhode Island adopts the same principle that applies in a number of other states.

Example: XYZ Motor Sales Inc., a dealership in Providence, R.I., sells a car to a Providence resident for \$24,000. The purchase is made on or after September 15, 2017. As part of the transaction, XYZ Motor Sales Inc. also charges a \$200 documentation fee and a \$20 title preparation fee. The 7 percent Rhode Island sales and use tax rate applies to the gross sales price of \$24,220 – which includes the \$24,000 car price, the \$200 documentation fee, and the \$20 title preparation fee. Thus, in this example, the tax due on the purchase is \$1,695.40 (\$24,220 times 0.07).

Example	
Car price	\$ 24,000.00
Documentation fee	\$ 200.00
Title preparation fee	\$ 20.00
Gross sales price (including car price and fees)	\$ 24,220.00
Sales tax (at 7 percent)	\$ 1,695.40

There shall be no change in the schedule for filing returns and remitting tax to the Division of Taxation: Dealers or others who are responsible for collecting and remitting the tax shall continue to file their monthly sales/use tax returns on or before the 20th day of each month, covering sales for the previous calendar month. For example, tax on transactions in September 2017 will be due to the Division of Taxation on or before October 20, 2017. Tax on transactions in October 2017 will be due on or before November 20, 2017. For more information, see Notice 2017-13 and Notice 2017-14, which the Division posted on its website and distributed on August 28, 2017: <http://www.tax.ri.gov/notice/>.

## REMINDER: NON-COLLECTING RETAILERS, OTHERS

The Division of Taxation reminds tax professionals, business groups, and others that it has established a special section of its website to help foster compliance with the recently enacted “Non-Collecting Retailers, Referrers, and Retail Sale Facilitators Act.” The webpage provides links, forms, legislative language, and other items related to the new law -- all conveniently located in one place. To view the page: <https://go.usa.gov/xRGwT>.

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*The Rhode Island Division of Taxation office is located at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and 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.*

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