



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2018-41  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
OCTOBER 11, 2018

### **Deadline is Monday for personal income tax returns on extension** *October 15 is also extended due date for calendar-year C corporations*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that Monday – October 15 – is the deadline for filing Rhode Island resident and nonresident personal income tax returns on extension.

Rhode Island personal income tax returns for tax year 2017 that are on extension must be e-filed or postmarked on or before Monday, October 15, 2018. Final payments for tax year 2017 are also due by then. October 15 is also the deadline for a number of other entities (see table below).

#### **Extended due dates – calendar-year filers**

(For 2017 tax year returns)

TAX / ENTITY	FORM	EXTENDED DUE DATE
Personal Income Tax	Form RI-1040, Form RI-1040NR	October 15, 2018
Business Corporation Tax	Form RI-1120C	October 15, 2018
Public Service Corporation Tax	Form T-72	October 15, 2018
Taxation of Banks	Form T-74	October 15, 2018
Taxation of Insurance Companies	Form T-71	October 15, 2018
Single-member LLC (SMLLC)	Form RI-1065	October 15, 2018

Notes: Extended due date for corporate income tax also applies 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.

#### **Last-minute filers**

The Division of Taxation recommends that tax preparers and taxpayers file Rhode Island personal income tax returns electronically. E-filing is faster, more efficient, results in fewer errors, and generates refunds more quickly. Furthermore, e-filing is the only way you can have your refund deposited directly into your bank or credit union account. (Direct deposit is not available for paper filing.) In addition, preparers are subject to an e-filing mandate under Rhode Island General Laws § 44-1-31.1 and Division of Taxation Regulation 280-RICR-20-30-2 (“Electronic Filing for Paid Preparers”).

Most preparers e-file returns. The Internal Revenue Service provides an online database for all authorized e-file providers that choose to be included in the database. You can locate the ones nearest you by entering your ZIP code in the search box: <https://go.usa.gov/xX97t>.

Although the Rhode Island Division of Taxation does not prepare current-year personal income tax returns on a walk-in basis, many certified public accountants, enrolled agents, public accountants, and other preparers are available throughout the state.

For tips on choosing a preparer, use the following link: <https://go.usa.gov/xX9Aq>. The IRS also has a searchable list of preparers in your area who currently hold professional credentials recognized by the IRS or who hold an Annual Filing Season Program Record of Completion: <http://irs.treasury.gov/rpo/rpo.jsf>.

If you can't afford a preparer, you may be eligible to use a "Rhode Island Free File" program, which lets you prepare your own federal and Rhode Island returns online, and e-file them, at no charge. The option to prepare and e-file your own federal and Rhode Island personal income tax returns at no charge through the Rhode Island Free File program is available only through the Rhode Island Division of Taxation website. Many, but not all, taxpayers qualify for the free programs. Review terms and conditions through the following link: <http://www.tax.ri.gov/misc/efile.php>.

[Home](#) > [Federal / State Online Filing](#)

[Free File - Rhode Island](#)

Some volunteer tax-preparation sites operate only during the January-to-April filing season, but others operate year-round. For information to help you find out which volunteer tax-preparation sites operate in your area at this time of year, use the following link: <https://go.usa.gov/xX9AT>.

Rhode Island tax forms, instructions, and related schedules and other materials are available online at the Division of Taxation website: <http://www.tax.ri.gov/taxforms/personal.php>. Tax preparers and taxpayers can pick up forms and instructions, or make payments or ask questions, at the Division of Taxation office at One Capitol Hill, Providence, R.I. The office is typically open to the public from 8:30 a.m. to 3:30 p.m. business days.

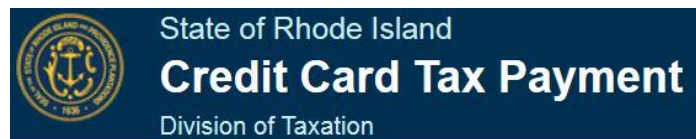
### **Making a payment of personal income tax**

If your Rhode Island personal income tax return shows a balance due, and you e-file or have your return e-filed for you, you typically can authorize the Division to withdraw the required amount directly from your bank or credit union account. (Try to schedule the withdrawal, or "direct debit", several business days in advance of the deadline, to avoid delays.)

If you plan to mail a check, be sure that your check is accompanied by a payment voucher. That way, your payment will be properly and promptly credited to your account. If you use tax-preparation software, or your preparer does, you may use the voucher provided by the software program. To use the Division's voucher: [www.tax.ri.gov/forms/2017/Income/2017%20RI-1040V\\_022018m.pdf](http://www.tax.ri.gov/forms/2017/Income/2017%20RI-1040V_022018m.pdf).

You may also pay your balance due by credit card or debit card. For more information, including details on fees, use the following link: <https://go.usa.gov/xX9AX>.

Another option to pay a balance due is to use your bank or credit union's online "bill pay" feature (if available), which generates a check that your bank or credit union mails to the Division of Taxation.



However, if you use the "bill pay" feature, please include as much information as possible so that the Division can promptly and properly credit your account. For example, include your Social Security number, and enter other appropriate information, such as the tax year for which you are paying (typically tax year 2017), and the tax type involved (personal income tax).

When using your bank or credit union's "bill pay" feature, be sure to complete the transaction several business days in advance of the deadline, so that the amount can be promptly and properly credited to

your account. That way, you can avoid incurring interest and penalty charges. Also when using “bill pay”, make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

## PAYMENTS ONLINE

When making payments of tax online, check with your bank as to the time on October 15 by which payment must be made. Payments made after the specified time may (depending on the bank) be credited on the next business day, thus subjecting the taxpayer to interest and penalty for late payment. (If using your bank’s “bill pay” feature, arrange payment several business days in advance to ensure that payment is credited to your account on time.)

### Section 965 and penalty relief

The extended due date for tax year 2017 returns for calendar-year C corporations (including those filing under combined reporting) is October 15, 2018.

It is helpful to bear in mind that the starting point for preparing the Rhode Island corporate income tax return on Form RI-1120C is federal taxable income – a convenience for taxpayers and preparers because fewer steps are needed to calculate Rhode Island tax liability. Corporations and their tax professionals also should take note of the following regarding the October 15, 2018, deadline:

If, at the time of filing the extended return, there is an additional tax due, late-payment penalty and late-filing penalty would normally apply on the unpaid tax. If the entire balance due is paid on time, but the return is filed late, the late-file penalty would normally apply as provided under Rhode Island General Laws § 44-11-26 (“Pecuniary penalty for failure to file return or to pay tax or for negligence”). However, the Tax Administrator will consider requests to waive penalties to the extent those penalties are attributable to Section 965 income, as described in Division of Taxation Regulation 280-RICR-20-25-15 (“Treatment of Repatriated Income 2017”): <https://rules.sos.ri.gov/regulations/part/280-20-25-15>.

To request penalty relief as described above, taxpayers must submit a written penalty waiver request in the form of a letter to the Division of Taxation. Send the letter separately from the return (whether the return is filed electronically or on paper). Use the following address:

Rhode Island Division of Taxation  
“Section 965 Penalty Relief”  
One Capitol Hill  
Providence, R.I. 02908

### Business payments online

Keep in mind that some payments of business-related taxes may be made electronically. For more information, see: <https://www.ri.gov/taxation/business/index.php>.

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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 or see <http://www.tax.ri.gov/contact/>.

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