



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

Advisory

January 15, 2014

ADVISORY: ADV 2014-01

Estimated tax payments due by tonight; filing season starts for business returns

Tonight is the deadline for making fourth-quarter payments of estimated personal income tax.

Payment must be made or postmarked by 11:59 p.m. on Wednesday, January 15, 2014. If you don't have pre-printed estimated tax coupons, blank copies are available on the Division of Taxation website. Click [here](#) for a copy.

- January 15, 2014, is also the deadline for fourth-quarter estimated payments of income tax for 2013 calendar-year fiduciary filers (involving estates and trusts), pass-through withholding filers, and composite return filers.
- January 15, 2014, is also the reporting deadline for those subject to the bank deposits tax.

Filing season opens for business returns

The Rhode Island Division of Taxation today began accepting and processing business tax returns covering tax year 2013 on Form RI-1120C for businesses organized as C corporations, Form RI-1120S for businesses organized as subchapter S corporations, and Form RI-1065 for limited liability companies (LLCs), limited partnerships (LPs), limited liability partnerships (LLPs), general partnerships, and single-member limited liability companies (SMLLCs).

Rhode Island Tax Administrator David M. Sullivan urged preparers and businesses to file electronically: E-filing is faster, more efficient, results in fewer errors, and typically generates refunds more quickly.

Sullivan also reminded taxpayers and preparers that Rhode Island began enforcing the state's [corporate e-file mandate](#) effective January 1, 2013. The mandate generally applies to returns filed on Form RI-1120C, Form RI-1120S, and Form RI-1065 by paid preparers.

Taxpayers and preparers can begin e-filing federal and Rhode Island personal income tax returns on January 31, 2014; Rhode Island acknowledgements for e-filed personal income tax returns will start on February 3, 2014.

The Division of Taxation will also accept paper returns starting this month, but Sullivan reminded taxpayers that for paper returns, it can take four to six weeks for a refund to be issued, whereas refunds resulting from e-filed returns typically take between seven to 10 days at this time of year. Also, only e-filers may elect to have their refunds deposited directly into a bank or credit union account; paper filers don't have the direct-deposit option.

Forms posted online

Nearly all forms for tax year 2013 are now posted on the Division of Taxation's website for viewing, downloading, and printing: <http://www.tax.ri.gov/taxforms/>

The Division of Taxation's website has separate sections for business tax forms, individual tax forms, and other tax forms, so you can quickly find what you're looking for.

Latest Administrative Decisions

The Division of Taxation today posted the first two Administrative Decisions of 2014:

- Final Decision and Order No. 2014-01 deals with whether a claim for a personal income tax refund was filed in time. Click [here](#) to view it.
- Final Decision and Order No. 2014-02 deals with whether a business owed the public service corporation tax. Click [here](#) to view it.

Contact information

The Rhode Island Division of Taxation is located at One Capitol Hill, Providence, R.I. 02908. The lobby is typically open from 8:30 a.m. to 3:30 p.m. business days. The main phone number is (401) 574-8829. Phones are typically staffed from 8:30 a.m. to 4:00 p.m. business days. The agency's main website is: www.tax.ri.gov

For a more completing listing of contact information, use the "Contact Us" section of the website: <http://www.tax.ri.gov/contact/>

Contact:

Neil Downing,
Chief Revenue Agent
Rhode Island Division of Taxation
Neil.Downing@tax.ri.gov
(401) 574-8115