

April 13, 2015  
ADVISORY: ADV 2015-08

**Deadline is Wednesday for personal income tax returns**  
*Tax Administrator urges practitioners, taxpayers to use e-file*

PROVIDENCE, R.I. – The deadline is Wednesday for filing Rhode Island personal income tax returns for the 2014 tax year.

“Returns must be e-filed or postmarked on or before April 15, 2015. That is also the deadline for paying what you owe for tax year 2014,” said Rhode Island Tax Administrator David M. Sullivan.

Of all the returns that will be filed this year, about two-thirds have already arrived, most of them electronically. “We expect a surge of returns to be filed by the deadline. There’s always a big rush. The best way to file is electronically,” Sullivan said.

Rhode personal income tax returns -- Tax Year 2014		
	Number	Percent
Electronically filed returns	378,671	91.13%
Paper returns	36,863	8.87%
Total	415,534	100.00%
Cumulative figures for tax year 2014 returns filed through April 8, 2015.		

“E- filing saves time and money, and results in fewer errors and faster processing,” said Assistant Tax Administrator Neena S. Savage. “And only by e-filing can you have your refund deposited directly into your bank or credit union account; you cannot have direct deposit if you file your Rhode Island return on paper,” she said.

Of all Rhode Island personal income tax returns filed so far this season, more than 91 percent have been e-filed compared with 89.55 percent at about the same point last year.

Overall, 415,534 returns have been filed so far this season, compared with 427,005 returns at about the same point last year.

**Resources available**

■ **Forms:** Forms, instructions, booklets, and additional information are available for download from [the Division of Taxation’s website](#). You may order forms, instructions, and booklets by

calling (401) 574-8970. Forms, instructions, and booklets can be picked up by visiting the agency's first-floor lobby, One Capitol Hill, Providence, between 8:30 a.m. and 4:00 p.m. business days.

■ **Preparers:** There are many certified public accountants, enrolled agents, public accountants, registered tax return preparers, and other paid preparers in the Rhode Island area who are available to prepare and file your federal and state returns. For information about locations and times of volunteer tax preparers, call the United Way of Rhode Island's helpline at 211 or [use its website](#). For information on the Volunteer Income Tax Assistance (VITA) program, call toll-free at 1-800-906-9887, or [use the IRS website](#). For information on the AARP Tax-Aide program, call toll-free at 1-888-227-7669, or [use its website](#).

■ **Free File:** The Division of Taxation's website includes [links to a number of online tax preparation programs](#) that allow low-income and other eligible taxpayers to prepare and e-file their federal and Rhode Island personal income tax returns at no charge. Taxpayers must first meet the eligibility requirements, then read each program's terms and conditions carefully.

■ **Extensions:** If you can't file your Rhode Island personal income tax return by the April 15 deadline, you can file for an automatic six-month extension. It'll push your filing deadline out to October 15, 2015. The extension is for resident and nonresident returns. For information about how to make a proper estimate when filing for an extension, please [click here](#).

- If you are not required to make a payment by April 15 – because your calculations show that you paid in a sufficient amount last year, for example – don't file the Rhode Island extension form, but when you file your Rhode Island return by the October 15 extended due date, attach a copy of your federal extension application.

- If you have a balance due, you still must pay what you owe by April 15 or face penalty and interest charges. Remember: It's an extension of the time to file, not of the time to pay. If you'll have a balance due, file [Form RI-4868](#) on paper. (If you'll have a balance due and [pay it by credit card](#), you don't have to file a Form RI-4868. A third-party fee is charged when you pay by credit card.)

- If you can't pay what you owe by April 15, file anyway to avoid the failure-to-file penalty – and enter into an agreement to pay over time, in installments. To learn more about such payment plans, call the Tax Division's Compliance & Collections section, at (401) 574-8941 from 8:30 a.m. to 4:00 p.m. business days. (Have a copy of your return handy when you call.)

■ **Refund Guide:** The Division of Taxation has posted this year's version of the ["Guide to Tax Refunds."](#) It includes information on how to check the status of your refund; what to do when a direct deposit goes astray; why your refund amount may be more – or less – than you expected; and common errors that lead to refund delays. The average refund so far this season is \$521, compared with \$549 at about the same point last filing season.

Rhode personal income tax refunds		
	Tax Year 2013	Tax Year 2014
Number of refunds	303,482	305,354
Total amount refunded	\$ 166,489,863	\$ 159,149,459
Average refund	\$ 549	\$ 521
Cumulative figures for tax year 2013 refunds through April 7, 2014, and for tax year 2014 refunds through April 6, 2015. Figures are before interest and offset, and do not include refunds for tax years other than those stated.		

■ **Other Forms, Payments Due:** April 15 is the final deadline for property-tax relief claims on Form RI-1040H and for the residential lead abatement credit on Form RI-6238. Even if you plan to file your regular return on extension, you still must file your claims for property-tax relief and for the residential lead abatement credit by April 15. If you make quarterly estimated payments of Rhode Island personal income tax, don't forget that the deadline for the first such payment of 2015 is April 15, 2015. If you didn't receive a booklet in the mail, you may use the payment coupons and instructions posted on the Division of Taxation website. (Although individuals cannot use direct debit to make quarterly estimated payments of Rhode Island personal income tax, they can make the payments by credit card. A third-party fee is charged. Click [here](#) for details.)

■ **Business Filings:** April 15 is the filing deadline for calendar-year limited liability companies (LLCs) that are taxed as pass-through entities and that file their return on Form RI-1065. It is also the deadline for calendar-year limited partnerships (LPs), limited liability partnerships (LLPs), general partnerships, and single-member LLCs that file their annual return on Form RI-1065. April 15 is also the due date for fiduciary returns, using a calendar year, on Form RI-1041, and for calendar-year composite and pass-through filings.

■ **Contact Information:** For a complete listing of contact information for the Division of Taxation, use the "Contact Us" section of the website: <http://www.tax.ri.gov/contact/>

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