



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2021-38  
TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
OCTOBER 12, 2021

### **Deadline is October 15 for income tax returns on extension**

*It 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 this Friday, 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 2020 that are on extension must be e-filed or postmarked on or before Friday, October 15, 2021. Final payments for tax year 2020 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 2020 tax year returns)

TAX / ENTITY	FORM	EXTENDED DUE DATE
Personal Income Tax	Form RI-1040, Form RI-1040NR	October 15, 2021
Business Corporation Tax	Form RI-1120C	October 15, 2021
Public Service Corporation Tax	Form T-72	October 15, 2021
Taxation of Banks	Form T-74	October 15, 2021
Taxation of Insurance Companies	Form T-71	October 15, 2021
Single-member LLC (SMLLC)	Form RI-1065	October 15, 2021

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 or entity with extended due date of October 15.

### **Tips for 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 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>.



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>.

## Contacting the Division

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/>. The Division's office typically operates from 8:30 a.m. to 3:30 p.m. business days. Tax preparers and taxpayers with questions may contact the Division by phone or email. Use the following link for phone numbers and email addresses: <http://www.tax.ri.gov/contact/>.

"We encourage taxpayers, tax preparers, and others to use our email system, telephone system, taxpayer portal, website, and various other online services to communicate with the Division," said Rhode Island Tax Administrator Neena Savage, who oversees the Division of Taxation.



"This is in keeping with the State of Rhode Island's continuing effort to limit the spread of the coronavirus (COVID-19)," she said.

Virtually all services the Division provides are available via the agency's phone system, website, email system, and taxpayer portal, she said.

If you must visit, use the State of Rhode Island's self-screening tool ahead of time. Visitors also must wear a mask and maintain social distancing. For more information: <https://go.usa.gov/xFA4K>.

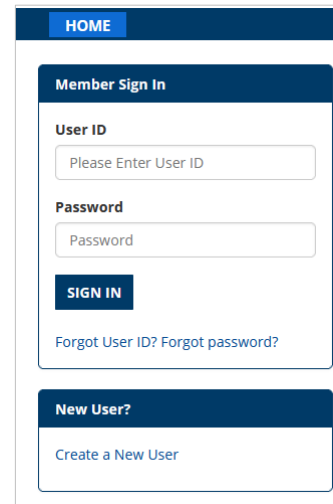
## Use portal to pay online

Individuals, businesses, tax professionals, and others may use the Division of Taxation's taxpayer portal to make payments online. It's easy, convenient, and fast.



There is no charge for this service. Just go to the portal (see screenshot on this page), log in, and make your payment. Payments for nearly all taxes can be made via the portal. Use the following link: <https://taxportal.ri.gov> or the QR code on this page.

- If you're not already registered but want to use the taxpayer portal to make future payments, please use the following information.
- To gain access to the taxpayer portal as a first-time user, you must first obtain a PIN. If you are interested in using the taxpayer portal and obtaining a PIN, please contact the Division by phone at (401) 574-8484 or by email: [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov).
- Once you have your PIN, go to the portal's home page and click on the "Create a New User" link in order to create a new user account and register as a user. (To go directly to the "Create a New User" section: <https://go.usa.gov/xsDd9>.) As part of the registration process, you'll use your PIN to link your portal account with the Division.



The screenshot shows the taxpayer portal's login interface. At the top is a blue navigation bar with the word "HOME" in white. Below this is a white box with a blue header "Member Sign In". Inside this box, there are two input fields: "User ID" with the placeholder text "Please Enter User ID" and "Password" with the placeholder text "Password". Below the password field is a blue "SIGN IN" button. Underneath the sign-in button are two links: "Forgot User ID?" and "Forgot password?". Below the "Member Sign In" box is another white box with a blue header "New User?". Inside this box is a blue link "Create a New User".

## Other payment options

- ✓ **Bill Pay:** Your bank or credit union may let you use its "bill pay" feature to make tax payments. Check with your financial institution to see if the payment can be made by October 15. If so, please remember to include as much information as possible. For example, include your Social Security number, and enter other appropriate information, such as the tax year for which you are paying, and the tax type involved (personal income tax). This will help to ensure that the amount can be promptly and properly credited to your account -- and you can avoid incurring late charges. 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.
- ✓ **Debit Card:** You can pay your balance due by using a debit card or credit card. A third-party provider charges a fee for the service. For more information, use the following link: <http://www.tax.ri.gov/misc/creditcard.php>.
- ✓ **Pay by Check:** You still have the option to pay by check. If you do, 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. Or use the Division's voucher. Vouchers, forms, instructions, and other documents are available via the following link: <http://www.tax.ri.gov/taxforms/>.



## More tips

When making payments online, check with your bank or credit union as to the time on October 15 by which payment must be made. Payments made after the specified time may (depending on the bank or credit union) be credited on the next business day, thus subjecting the taxpayer to late charges.

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”, in advance of the deadline, to avoid delays.)

## If you cannot pay

If you cannot pay what you owe, at least file your return by the deadline. That way, you avoid failure-to-file penalties. Also, keep in mind the following:

- If you can't fully pay your Rhode Island state taxes, you can apply for an installment agreement, allowing you to pay what you owe in installments over time.
- If you already have an installment agreement but you're unable to make your monthly installment, contact the Division by email: [Tax.Collections@tax.ri.gov](mailto:Tax.Collections@tax.ri.gov) or by phone: (401) 574-8650.
- For taxpayers seeking penalty relief as a result of the coronavirus, the Division has developed a COVID-19 penalty-waiver request form.
- If you are in serious financial circumstances, you may wish to explore making an offer in compromise (OIC). In general, an OIC lets you settle your tax debt for less than the full amount you owe.

For more information about the points above, see: <https://go.usa.gov/xMmAG>.

## Penalty relief

The extended due date for tax year 2020 returns for calendar-year C corporations (including those filing under combined reporting) is October 15, 2021.

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 deadline:

Rhode Island General Laws § 44-11-26 (“Pecuniary penalty for failure to file return or to pay tax or for negligence”) mandates late-filing penalties and late-payment penalties in certain circumstances.

- For those who file by the deadline, but do not pay by the deadline, the late-payment penalty would normally apply.

- For those who pay the entire balance due by the deadline, but do not file by the deadline, the late-filing penalty would normally apply.

Taxpayers have the right, under Regulation 280-RICR-20-00-4 (“Taxpayer Rights and Responsibilities”), to request that penalties be abated where there was no negligence or intentional disregard of the law. Accordingly, the Tax Administrator will consider requests to waive penalties to the extent those penalties are attributable to federal tax law changes – and efforts to comply with those changes.

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 and provide documentation to support their request. 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  
“Penalty Relief for C Corporations”  
One Capitol Hill  
Providence, R.I. 02908

Please note that interest continues to apply to delinquent payments as provided under Rhode Island General Laws § 44-11-7 (“Interest on delinquency payments”). For information about the applicable interest rate, see Rhode Island General Laws § 44-1-7 (“Interest on delinquent payments”). Please also note that the same principles described in this Advisory (regarding penalties, penalty abatement requests, and interest) also apply to fiscal-year C corporation filers.

## Reminder

Effective January 2022, Rhode Island tax payments can no longer be made using the following web address: <https://www.ri.gov/taxation/business/index.php>. Instead, payments may be made via the Division’s taxpayer portal: <https://taxportal.ri.gov>. To obtain a portal account or for questions regarding the portal, please call the Division at (401) 574-8484.

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*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours 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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