



Rhode Island Department of Revenue

Division of Taxation

ADV 2023-03
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
January 20, 2023

Tax filing season begins January 23, 2023

RI will follow federal season start date of 1/23/2023 and deadline of 4/18/2023

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that it will be following the IRS 2023 tax filing start date of January 23 and due date of April 18 for the filing of Rhode Island Personal Income Tax returns for the 2022 tax year.

The Division reminds taxpayers that the preferred method of filing and paying Rhode Island Personal Income taxes is through electronic means. Filing electronically has many benefits for taxpayers. It speeds up processing time for both state and federal returns, allows taxpayers to use direct deposit, and enables payments to be made electronically, as well.

The following table outlines the returns that the Division accepts electronically through the Modernized Electronic Filing (MEF) platform:

Rhode Island Division of Taxation electronic filing	
<i>The Division will accept the following returns electronically this season:</i>	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs
Form RI-1041	Income tax return for certain trusts and estates

Preparers should check with their tax-preparation software providers to ensure their programs are updated in-line with the current filing season. Whether a preparer can e-file a given form will depend on the tax preparation software provider.

Filing electronically may also allow a significant number of filers to access preparation software for free through the “[Rhode Island Free File](#)” program. Free File is a program available to taxpayers with federal adjusted gross incomes under certain thresholds. Through Free File, these taxpayers can prepare their own federal and Rhode Island returns online using well-known preparation software at no charge. The program also enables these taxpayers to electronically file (e-file) the returns at no charge.

Taxpayers may also be eligible for the Volunteer Income Tax Assistance (VITA) program or the AARP Tax-Aide program where qualified volunteers prepare and e-file returns for eligible taxpayers. Learn more about these programs and find out if you are eligible for either service here: [Free Tax Return Preparation for Qualifying Taxpayers | Internal Revenue Service \(irs.gov\)](#)

Taxpayers that do not qualify for the Free File program or a volunteer tax preparation program can still file electronically. Many tax preparers will use e-file, and preparers that file 100 or more RI personal and corporate returns **must** e-file.

The IRS hosts an online database for all authorized e-file providers that choose to be included in the database. To use the [database](#), select Rhode Island from the state dropdown menu, or search by zip code.

For those preparing their taxes themselves without tax preparation software, [Personal Income Tax Forms](#) for tax year 2022 are available on the Division's website.

No matter how you file, you should always take care to ensure your filed tax returns are accurate.

Filing Deadline

While the usual tax filing deadline for state and federal taxes is April 15, the upcoming filing season will be slightly different and close on April 18 instead. April 18 is also the deadline for paying the balance due for your Rhode Island Personal Income Tax.

This deadline aligns with the Internal Revenue Service's observation of Washington D.C.'s Emancipation Day on Monday April 17, 2023. This will move the federal filing deadline for personal income tax to Tuesday, April 18, 2023. To streamline the filing process for Rhode Island taxpayers, the Rhode Island Division of Taxation will also be instituting an April 18, 2023 deadline. This deadline also applies to the following Rhode Island tax filings:

- Resident and nonresident Personal Income Tax returns
- Form RI-1120C for Calendar-year C corporations
- Public service corporation tax returns
- Bank excise tax returns
- Insurance gross premiums tax returns
- Returns for single-member limited liability companies (LLCs) with owners that fall under the deadline of April 18
- Fiduciary returns, using a calendar year, on Form RI-1041
- Property-tax relief claims on Form RI-1040H
- Residential lead abatement credit claims on Form RI-6238
- First quarterly estimated payment for 2023 of Rhode Island Personal Income Tax
- First quarterly estimated payment of 2023 Rhode Island tax for calendar-year corporations

Businesses

The Division has also posted [business-related forms](#) covering the 2022 tax year, including forms for C corporations, S corporations, partnerships, limited liability companies, and others. Business forms, their use, and due date are presented in the following table:

Business filings due April 18, 2023	
Entity/tax type	Form
Corporate income tax	RI-1120C
Public service gross earnings tax	T-72
Bank excise tax	T-74
Insurance gross premiums tax	T-71
Individual income tax returns	RI-1040/RI-1040NR
Single-member LLC**	RI-1065
Income tax of trust, estate	RI-1041

* Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual or entity with original due date of April 15.

Note: Extended due date for corporate income tax also applies to entities subject to mandatory unitary combined reporting.

Businesses should note that Rhode Island has a new Electronic Filing mandate for larger business registrant taxpayers. This means that larger business registrants are required to use electronic means to file returns and remit taxes to the State of Rhode Island for tax periods beginning on or after January 1, 2023.

A "larger business registrant" is defined as any person who:

- Operates as a business whose combined annual liability for all taxes administered by the Division of Taxation for the entity is or exceeds \$5,000; or
- Operated as a business whose annual gross income is over \$100,000 for the entity.

Details on the Mandate and helpful resources can be found on the Division's [Electronic Filing Mandate webpage](#).

The [2023 Employer's Income Tax Withholding Tables Booklet](#) which includes the Withholding Tax Payment Calendar is also available. Employers use the tables to calculate how much to withhold from an employee's pay for Rhode Island Personal Income Tax purposes.

For employees and others, the Division recently posted the 2023 version of Form [RI W-4](#), "Employee's Withholding Allowance Certificate," which employees use to adjust the amount of Rhode Island Personal Income Tax withheld from their paychecks.

Please see [ADV 2023-02](#) for information regarding several recent tax changes took effect on Sunday, January 1, 2023. While most of the changes generally do not affect the 2022 tax year, for which businesses and individuals will start filing tax returns starting January 23, 2023, the information may be used for tax-planning purposes throughout the 2023 calendar year.

For questions about Personal Income Tax, contact the Rhode Island Division of Taxation's Personal Income Tax Taxpayer Assistance Section at: Tax.Assist@tax.ri.gov, or by telephone at: (401) 574-8829, option #3, between 8:30 a.m. and 3:30 p.m. on business days.

For questions about Corporate Taxes, contact the Rhode Island Division of Taxation's Corporate Tax Section at: Tax.Corporate@tax.ri.gov, or by telephone at: (401) 574-8935, between 8:30 a.m. and 3:30 p.m. on business days.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, 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 <https://tax.ri.gov/about-us/contact-us>.
