



Rhode Island Department of Revenue

Division of Taxation

ADV 2023-09
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
April 11, 2023

Extension filing

Extension is for filing only – payment due by original due date

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today provides guidance for taxpayers and tax professionals regarding personal income tax extension filing.

If a taxpayer is unable to file a return by the due date, a proper extension must be filed. This year both the Federal and Rhode Island due date for personal income tax filings and payments is April 18th.

Please remember that an extension is an extension of **time to file**. It is **not** an extension of **time to pay**.¹ If a taxpayer owes taxes for tax year 2022, the tax liability must still be paid by the April 18th deadline.

An extension must be filed on time and include a report of a “proper estimate” to be considered valid. “Proper estimate” means a Rhode Island extension form is filed by the regular due date which declares at least eighty percent (80%) of the tax due for the taxable year.

To file an extension:

1. Complete [Form RI-4868](#) or [Form RI-8736](#)²
2. Use Form RI-4868 or Form RI-8736 to calculate the tax due.
3. Detach and retain the lower portion of the form for your records.
4. File the upper portion of the form with Rhode Island Division of Taxation on or before April 18, 2023. Include your payment as calculated in Step 2.
 - Please note: Do not staple or otherwise attach your payment and Form RI-4868 to each other. Instead, simply place them together in an envelope.
 - Mail your payment and Form RI-4868 or Form RI-8736 to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807.

There are some cases where a Rhode Island extension is not required but is strongly recommended. For example, a Rhode Island extension does not need to be filed if the taxpayer filed a federal extension, provided that the Federal extension covers the same period of time and there is no payment due to the Rhode Island Division of Taxation.

In the above example, it is still recommended that the taxpayer files a Rhode Island extension. This is because there can be cases where at the time of filing by the extended deadline, that it has been determined that there is an additional tax liability due or that all payments were not made. In these cases, if the taxpayer did not file a

¹ Extension of Time to File outlined in [280-RICR-20-55-2](#).

² Filing Form RI-4868 or Form RI-8736 does not extend the time to file Form RI-1040H or Form RI-6238. These forms must be filed on or before April 18, 2023 even if you file an extension for Form RI-1040 or RI-1040NR.

proper extension for Rhode Island, the taxpayer would be subject to the late filing penalty.

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.

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>.
