



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2023-14  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
September 8, 2023

### **Deadline is September 15 for personal income tax estimated payments** *Due date also applies to various filings and payments from entities*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that September 15 is the deadline for filing and payment of the third quarter installment of estimated taxes under the Rhode Island personal income tax.

September 15 is also the deadline for filing and payment for a number of business entities. For further details, please see the table below. For information about making payments, please see the next page.

Those filing on extension should keep in mind that the extension is applied to the time they have to file and is **not** an extension of the time to pay. Payments are still due on September 15.

Business entities subject to the September 15 deadline are outlined in the table that follows:

<b>September 15 Due Date for These Filings and Related Payments*</b>		
<b>Filing</b>	<b>Form</b>	<b>Due Date</b>
<b>Personal income tax - estimate</b>	Form RI-1040ES	September 15, 2023
<b>Corporate income tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Political organization tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Insurance gross premiums tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Surplus lines broker/licensee tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Public service corporation tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Bank excise tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Pass-through entity election - estimate</b>	Form BUS-EST	September 15, 2023
<b>Bank deposits tax - estimate</b>	Form BUS-EST	September 15, 2023
<b>Pass-through withholding – estimate**</b>	Form BUS-EST	September 15, 2023
<b>Composite tax - estimate</b>	RI-1040C-ES	September 15, 2023
<b>Estate and trust income tax – estimate</b>	RI-1041ES	September 15, 2023

\*Deadline of September 15, 2023, for filings and payments applies not only to calendar-year individuals and entities, but also to fiscal-year filers depending on their year-end. Certain fiscal-year filers that have an original due date of September 15, 2023, and that seek to file on extension, should keep in mind that their extension is an extension of the time to file, not of the time to pay; payment is due on September 15. Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting. Table above provides only a summary of certain key filings; for details on due dates for these and other tax types/forms/entities, see the Division's website: [www.tax.ri.gov](http://www.tax.ri.gov).  
\*\*Pass-through Withholding filers must use form BUS-EST and may no longer use form 1096PT-ES to remit an estimated payment.

Pass-through withholding filers should note that form 1096PT-ES is **no longer in use**. Starting with Tax Year 2023, pass-through withholding must be reported on a schedule that will be part of Forms RI-1041, RI-1065 and RI-1120S. This means that estimated payments for pass-through withholding for periods beginning with tax year 2023 should be made on either Form RI-1041ES (for Fiduciary filers) or BUS-EST (for corporate filers).

## Payment Methods

Most payments may be made electronically, and many returns may also be filed electronically.

The Electronic Filing Mandate may apply to certain entities. More information on the Electronic Filing Mandate is available at the end of this Advisory.

Payments are generally accepted through the following options:

- Portal
- Bill Pay
- Debit/Credit Card
- Check

### Portal

If you are already registered to use the Division of Taxation's Taxpayer Portal (<https://taxportal.ri.gov/>), you may use the portal to make your September 15 payment. This is available for estimated payments for both individual and business taxes.

If you are not already registered for the Taxpayer Portal, you can register now. This option is best for taxpayers who intend to also use the Taxpayer Portal again in the future.

First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate their account. Instructions, including helpful videos are available at [www.taxportal.ri.gov](http://www.taxportal.ri.gov).

For those taxpayers who would like to use the Taxpayer Portal for the September 15 payment deadline this year, but do not intend to use the Portal again in the future, you can pay using same-day guest payments. This method does not require you to obtain a PIN.

### Bill Pay

Your bank or credit union may let you use their “bill pay” feature to make tax payments. Check with your financial institution to see if you can use this feature to make your payment in time for the September 15 deadline. When making a payment through “bill pay” remember to include as much information as possible on the payment. This will ensure that the payment amount is properly credited to your amount due.

Payments must be sent to the following address, not to a post office box:

Rhode Island Division of Taxation  
One Capitol Hill  
Providence, RI 02908

## Debit/Credit Card

You can pay your amount due by using a debit or credit card. VISA, American Express, MasterCard, and Discover Card are accepted. Please be aware that card payments are subject to fees. For more information, or to make a payment by card, visit <https://tax.ri.gov/online-services/make-payment-online/credit-card-payments>.

## Pay by Check

Electronic payments are strongly advised. If you still prefer to pay by check, please remember:

- Be sure that your check is accompanied by a payment voucher. This ensures that your payment is properly and promptly credited to your amount due. If you or your tax preparer use tax preparation software, you can use the payment voucher provided by the software program. You can also use the Division's voucher available at: <http://www.tax.ri.gov/taxforms/>.
- Make sure your check is fully filled out.
- Please use blue or black ink to fill out any checks.
- Include your full 9-digit ID number on both your voucher and your check.
- If you are uncomfortable sending completed checks through the mail, you can sign up for the portal.

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>.

## Electronic Filing Mandate

For entities that fall under the recently enacted Electronic Filing Mandate, the Taxpayer Portal, Bill Pay, and Debit/Credit Card payments comply with the mandate's electronic payment requirements. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated Electronic Filing Mandate webpage.

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