



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

November 16, 2012

ADV 2012-34

Advisory:

State tax deadline relief for taxpayers in Newport and Washington Counties

The Rhode Island Division of Taxation announced today that it is postponing tax-filing deadlines and offering certain other relief to taxpayers in Rhode Island's Newport and Washington Counties because of Hurricane Sandy.

In response to the damage and disruption caused by the hurricane, Rhode Island Governor Lincoln D. Chafee recently filed an amended request to the federal government for a disaster declaration and for individual assistance for Newport and Washington Counties. President Barack H. Obama approved the request. As a consequence, the [Internal Revenue Service on November 15, 2012, established certain federal income tax relief for taxpayers in Newport and Washington Counties.](#)

The Rhode Island Division of Taxation today issued its own relief for taxpayers in Newport and Washington Counties – including taxpayers who reside in either county, and businesses and other entities whose principal location is in either county. "Many individuals, families, businesses and others have been hard hit by the storm and its aftermath. This relief is the least we can do during this trying time," said Rhode Island Tax Administrator David M. Sullivan.

Employer taxes, sales taxes

Any employer tax due for deposit between October 26, 2012, and November 26, 2012, will be due on November 26, 2012, including – but not limited to – payments of state unemployment insurance tax, job development fund tax, temporary disability insurance (TDI) tax, and state income tax withholding by employers. The relief also applies to sales and use tax. "Any employer-tax payment – and any sales or use tax deposit – due between October 26, 2012, and November 26, 2012, will be due by 11:59 p.m. on November 26, 2012," Sullivan said.

Forms and payments

With the exception of the employer taxes and sales taxes mentioned above, any other original or extended filings/payments due between October 26, 2012, and February 1, 2013, will all be due on February 1, 2013.

These include – but are not limited to – filings and payments of individual, trust income, estate income, partnership, estate, trust, and business returns (including C corporation, S corporation, and pass-through entities in general) that have an original or an extended due date occurring on or after October 26, 2012, and on or before February 1, 2013. All will be due by 11:59 p.m. on February 1, 2013. The same relief applies to fourth-quarter estimated payments of individual income tax that would normally be due on January 15, 2013.

Other points

- To obtain the relief, no action is required by the taxpayer or preparer; the relief is automatic, said Peter McVay, associate director of revenue services. Taxpayers qualifying for the relief will not be subject to interest or penalty for taking advantage of the relaxed deadlines.
- The relief announced today applies to taxpayers in Newport County and Washington County in Rhode Island. It also applies to those elsewhere whose records needed to meet a Rhode Island state tax deadline were in either county when the storm struck. It also applies to relief workers affiliated with a recognized government or philanthropic organization assisting in the relief activities in either or both counties.
- The relief in this Advisory amends and supersedes the hurricane relief information that was set forth in Tax Division [Advisory 2012-29](#) issued October 31, 2012, and [Advisory 2012-30](#) issued November 2, 2012.
- The tax deadline and payment relief outlined in this Advisory does not apply to Rhode Island's tax amnesty program. Tax amnesty application forms and payments were due by 11:59 p.m. on November 15, 2012.

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