



Rhode Island Department of Revenue Division of Taxation

ADV 2017-13
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
APRIL 11, 2017

Filing deadline one week away

Resident, nonresident returns are due April 18, 2017; e-filing urged

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and tax preparers that personal income tax returns are due one week from today, on April 18, 2017.

The filing deadline for federal and Rhode Island returns is normally April 15. But this year, the deadline for federal and Rhode Island returns is Tuesday, April 18.¹

Thus, all resident and nonresident personal income tax returns for tax year 2016 must be e-filed or postmarked on or before 11:59 p.m. on April 18, 2017. The same deadline applies for personal income tax payments for tax year 2016.

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		April 11	April 12	April 13	April 14	April 15
April 16	April 17	April 18				

Also, as a result of recent statutory changes enacted at the federal and Rhode Island levels, calendar-year C corporations, which formerly filed in March, now must file in April. The change applies for tax years beginning on or after January 1, 2016, so it applies for the first time this filing season.

The due date for calendar-year C corporations this filing season is April 18, 2017, for both federal and Rhode Island purposes, and the extended due date is October 16, 2017.² Thus, calendar-year C corporations will have the same deadlines for federal and Rhode Island tax purposes.

¹ Because April 15 falls on a Saturday this year, the deadline normally would move to the next business day: Monday, April 17. But that is when the District of Columbia celebrates Emancipation Day, pushing the federal filing deadline to Tuesday, April 18. Rhode Island follows suit. (See Internal Revenue Code § 7503 and Rhode Island Division of Taxation Regulation PIT 98-7.)

² The deadlines also apply to calendar-year C corporations subject to mandatory unitary combined reporting.

The following table shows the April filing deadline and the October extended due date for a number of business entities and tax types.

Rhode Island due date of April 18, 2017, for calendar-year filers			
<i>Entity/tax type</i>	<i>Form</i>	<i>Due date</i>	<i>Extended due date</i>
Corporate income tax	RI-1120C	April 18, 2017	October 16, 2017
Public service gross earnings tax	T-72	April 18, 2017	October 16, 2017
Bank excise tax	T-74	April 18, 2017	October 16, 2017
Insurance gross premiums tax	T-71	April 18, 2017	October 16, 2017
Individual income tax	RI-1040	April 18, 2017	October 16, 2017
Single-member LLC*	RI-1065	April 18, 2017	October 16, 2017
Income tax of trust, estate	RI-1041	April 18, 2017	October 2, 2017**

Formulas and deadlines for estimated taxes have not changed.
 * Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual.
 ** Extended due date would normally be September 30 this year, but that falls on a weekend, so extended due date is moved to next business day: October 2, 2017.

The April 18, 2017, deadline also applies to the following:

- property-tax relief claims on Form RI-1040H for tax year 2016;
- residential lead abatement credit claims on Form RI-6238 for tax year 2016; and
- first-quarter estimated payment of 2017 personal income tax.

E-FILING RECOMMENDED

The Division of Taxation continues to strongly recommend that tax preparers and taxpayers file Rhode Island 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 ELF 09-01.

E-FILE PROVIDERS, TAX 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>.

E-FILE FOR FREE

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 only 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: <https://go.usa.gov/xX9Ar>.

[Home](#) > [Federal / State Online Filing](#)

Free File - Rhode Island

VOLUNTEER PREPARERS

There are many sites throughout Rhode Island where volunteers will prepare and e-file your returns for you. These include sites operated by the Volunteer Income Tax Assistance (VITA) program and the AARP Tax-Aide program.

For information on sites near you, call the United Way by dialing 211. You can also find sites near you through the following link: <https://go.usa.gov/xX9AT>.

SOME FILING TIPS

Following are a few pointers that apply whether you file your return electronically or on paper:

- If Rhode Island personal income tax was withheld from your paycheck, pension, or other source of income last year, make sure you include a complete and accurate Schedule W with your return.
- Include your Social Security number (or ITIN). If you're married, include the Social Security number (or ITIN) of your spouse, too.
- Because the earned income credit is intended for those who have earned income (and who meet certain other requirements), those claiming the credit should be prepared to show to their tax professional *bona fide* documentation showing the source(s) of their earned income, such as Form W-2 wage statements.
- Because the statewide property-tax relief credit (Form RI-1040H) is generally intended for those who own or rent local property (and who meet certain other requirements), those claiming the credit should be prepared to show to their tax professional *bona fide* documentation showing that they paid local property tax, or paid rent to a landlord that paid local property tax.

TIPS FOR PAPER FILERS

The Division of Taxation asks that you not use staples when preparing paper returns for mailing because staples delay processing. When returns or attachments are stapled, Division mailroom staff must stop to remove the staples so that the documents will be ready for scanning into the Division's high-speed scanners, slowing processing time.

Furthermore, if a stapled document is missed during preparation for the high-speed scanners, it can clog up a scanner, further delaying processing of returns and of any associated refunds. Instead of using staples or sticky tape to bind tax return documents together prior to mailing, taxpayers should use binder clips, paper clips, or rubber bands – all of which can be quickly removed by Division staff during the processing of the return.

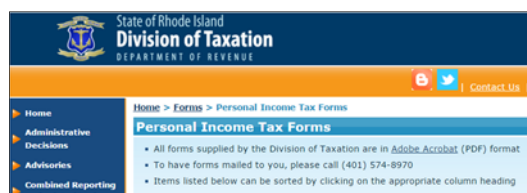
Staples should only be applied where tax form instructions advise to use them. All tax forms typically come with return instructions. By paying close attention to the instructions and appropriately preparing tax documents, taxpayers can expect faster service.

Paper filers should also keep in mind the following:

- Sign your return. (Returns without a signature will be sent back to the taxpayer.)
- Include with your return any Form W-2 wage statements.
- If you had any Rhode Island income tax withheld last year (from a job, a pension, or other source of income), don't forget to accurately complete your return's Schedule W and include it in your mailing.
- Include your Social Security number (or ITIN). If you're married, include the Social Security number (or ITIN) of your spouse, too.
- Include all pages of the return.
- Use a standard-size envelope.
- Keep folding of the return to a minimum, to ease in processing.
- Include with the return only the required documents as shown in the instructions. (For example, do not include birth certificates.)

TAX FORMS, INSTRUCTIONS

Tax forms, instructions, and related schedules and other materials are available online at the Division of Taxation website: <http://www.tax.ri.gov/taxforms/personal.php>.



To order forms, call (401) 574-8970. When calling, please leave a clear, detailed, message with your name, address; also be sure to leave the name and number of the forms that you are requesting. To order by email, use the following address: tax.forms@tax.ri.gov. (With the filing deadline just a week away, it may be best to download forms and instructions rather than have them sent by mail.)

Tax preparers and taxpayers can pick up forms and instructions, or make payments or ask questions, at the Division of Taxation office at One Capitol Hill, Providence, R.I. The office is typically open to the public from 8:30 a.m. to 3:30 p.m. business days. Keep in mind that call volume and visitor volume is highest during filing season.

TAX CHANGES

Last-minute filers will encounter a number of changes on the Rhode Island personal income tax forms this season, including the following:

- A new tax break for Social Security benefits.
- An increase in the earned income credit.
- An increase in the statewide property-tax relief credit (Form RI-1040H).
- The ability to pay a balance due by debit card or credit card.
- Increased efforts to combat tax refund fraud and refund-related identity theft.



For more information on the topics above, see the special edition of the Division's newsletter: <http://go.usa.gov/x9mzc>.

A BALANCE DUE

If your Rhode Island 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," several business days in advance of the deadline, to avoid delays.)

Another option to pay a balance due is to use your bank or credit union's online "bill pay" feature (if available), which generates a check that your bank or credit union mails to the Division of Taxation.

However, if you use the "bill pay" feature, please include as much information as possible so that the Division can promptly and properly credit your account. For example, include your Social Security number, and enter other appropriate information, such as the tax year for which you are paying (typically tax year 2016), and the tax type involved (personal income tax).

When using your bank or credit union's "bill pay" feature, be sure to complete the transaction several business days in advance of the deadline, so that the amount can be promptly and properly credited to your account. That way, you can avoid incurring interest and penalty charges.

- Also 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. 02908-5806.

You may also pay your balance due by credit card or debit card. For more information, including details on fees, use the following link: <https://go.usa.gov/xX9AX>.

PAYMENT VOUCHER

If you plan to mail your own check to pay a balance due, 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. To use the Division's voucher: <https://go.usa.gov/xX9AE>.

FILING ON EXTENSION

This season's filing deadline is Tuesday, April 18, 2017. All returns and payments are due on that date. You may apply for an automatic six-month extension, which will give you six more months to file your return. (The due date this year is April 18, and the extended due date this year is October 16.)



If you use tax-preparation software, or your preparer does, you may use the extension request form provided by the software program. You may also use the Division's extension form, which includes instructions: <https://go.usa.gov/xX9Af>.

For information about how to make a proper estimate when filing for an extension, please use the following link: <http://1.usa.gov/1VE9vBW>.

Note that if you are not required to make a payment by April 18 – because your calculations show that you paid in a sufficient amount last year, for example – don't file the Rhode Island extension form, but when you file your Rhode Island return by the October extended due date, attach a copy of your federal extension application.

Also note that if you have a balance due, you still must pay what you owe by April 18 or face penalty and interest charges. Remember: It's an extension of the time to file, not of the time to pay. If you'll have a balance due, file Form RI-4868 on paper.

If you can't pay what you owe by April 18, file anyway – and enter into an agreement to pay over time, in installments. To learn more about such payment plans, call the Tax Division's Compliance & Collections section, at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days. (Have a copy of your return handy when you call.)

SECURITY SUMMIT

The Rhode Island Division of Taxation, the IRS, and the tax industry have joined as the "Security Summit" to implement a series of initiatives to help guard against tax refund fraud and tax-related identity theft.



The Summit partners also warn businesses and individual taxpayers that cybercriminals are using more sophisticated tactics to try to steal even more data that will allow them to impersonate taxpayers.

The Security Summit supports a national taxpayer awareness campaign called "Taxes. Security. Together." and a national tax professional awareness effort called "Protect Your Clients; Protect

Yourself.” These campaigns offer simple tips that can help make data more secure. To learn more: <https://www.irs.gov/uac/security-summit>.

WHERE’S MY REFUND?

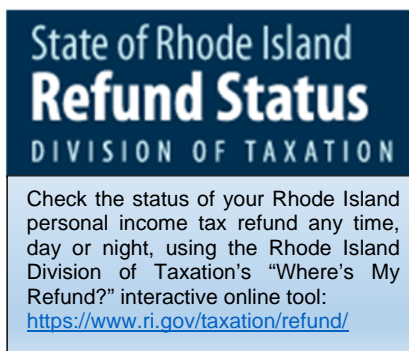
Before calling the Division of Taxation to check on the status of a Rhode Island personal income tax refund, use the agency’s “Where’s My Refund?” interactive online tool. It is available 24 hours a day, seven days a week.

Taxpayers and tax professionals use the secure website to find out if the Division of Taxation has received a return and whether any associated refund has been processed.

The Division of Taxation’s “Where’s My Refund?” online tool is updated with fresh information at least once a week, typically late each Friday.

The online tool has been made more user-friendly this filing season by providing additional information about the status of returns, refunds, and related information. For details, use the following link: <http://go.usa.gov/x9JSP>. That link also notes how soon you should start using the tool, after you’ve filed your return, to check on the status of your refund.

So far this filing season (for 2016 returns filed through April 10, 2017, prior to interest and offset), the Division has issue 315,820 refunds totaling more than \$174 million in the aggregate. The average refund is \$551.12.



FOR MORE INFORMATION

The Division of Taxation is located on the first floor of the Powers Building, at One Capitol Hill, diagonally across Smith Street from the State House. The Division is typically open to the public from 8:30 a.m. to 3:30 p.m. business days. Obtain forms and instructions at any time, day or night, through the Division of Taxation’s website: <http://www.tax.ri.gov/taxforms/>. The main phone number is (401) 574-8829. (For questions about personal income tax, choose option # 3.) To see a list of phone numbers and email addresses to various sections within the agency, use the following link: <http://www.tax.ri.gov/contact/>.

The Division of Taxation cannot directly respond to taxpayer inquiries via social media, such as Twitter and Facebook, because of State statutes protecting taxpayer confidentiality. For the same reason, individual taxpayer inquiries cannot be directly addressed when made through traditional media, such as TV stations and talk-show programs. The Division recommends using the contact information listed in this Advisory – including the email address, phone number, and office visit information. The Division also recommends checking the “Where’s My Refund?” interactive online tool: <https://www.ri.gov/taxation/refund/>.