



Rhode Island Department of Revenue

Division of Taxation

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TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
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Filing season will begin on January 28, 2019

Also listed below are details on business returns, filing deadline, and withholding

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that the filing season for Rhode Island resident and nonresident personal income tax returns will begin on Monday, January 28, 2019.

On that day, the Division will officially begin accepting and processing electronically filed personal income tax returns as well as paper returns on Form RI-1040 and Form RI-1040NR, and other filings, including property-tax relief claims on Form RI-1040H.

The Internal Revenue Service announced last night that it will launch the federal filing season on the same date. For the benefit and convenience of taxpayers and tax preparers, the Rhode Island launch date will be the same as the federal launch date.

“We urge all taxpayers and tax preparers to file electronically. E-filing is faster, results in fewer errors, and generates refunds more quickly,” said Rhode Island Tax Administrator Neena Savage.

“Furthermore, e-filing is the only way a taxpayer can receive a Rhode Island personal income tax refund by direct deposit,” she said. (Paper filers must receive refunds by check.) E-filing also saves Division of Taxation processing costs, which, in turn, saves money for all taxpayers, Savage said.

Last year, more than 84 percent of Rhode Island personal income tax returns were e-filed, which is an increase from the prior year.

“We strongly recommend that taxpayers and tax return preparers file electronically,” Savage said. She also reminded preparers that e-filing is mandated by statute and regulation.

HIGHLIGHTS

- Filing season starts Monday, January 28, 2019, for Rhode Island personal income tax returns.
- Filing season also begins Monday, January 28, 2019, for business returns.
- Filing deadline for personal income tax returns is Monday, April 15, 2019.

Rhode Island personal income tax returns			
	2017*	2018*	Difference
Number of e-filed returns	572,208	571,343	-0.1%
Number of paper returns	107,613	103,103	-4.2%
Total returns filed	679,821	674,446	-0.8%
E-Filed returns as % of total	84.2%	84.7%	+0.59%

* Includes all personal income tax returns for any tax years that were filed in calendar year 2017, and all personal income tax returns for any tax years that were filed in calendar year 2018.

BUSINESS RETURNS

Also on Monday, January 28, 2019, the Division of Taxation will officially begin accepting and processing business returns – including those filed electronically and those filed on paper.

The Division encourages e-filing of business returns because e-filing is faster, results in fewer errors, generates refunds more quickly, and saves taxpayers in processing costs. Preparers also are subject to the requirements of mandatory e-filing by statute and by regulation.

Rhode Island Division of Taxation electronic filing	
<i>The Division of Taxation 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
Preparers should check with their tax-preparation software provider to see if their programs are updated and ready for e-file.	

FILING DEADLINE IS APRIL 15, 2019

The usual deadline for filings and payments each year is April 15. In recent years, however, the deadline has been moved to other days because April 15 fell on a weekend or on the Emancipation Day holiday in Washington, D.C. (which the IRS observes).

This season, the deadline for filings and payments is Monday, April 15, 2019. All resident and nonresident Rhode Island personal income tax returns and related payments for tax year 2018 must be e-filed or postmarked on or before April 15, 2019. (Six-month extensions are allowed, but they are extensions of the time to file, not of the time to pay.) April 15 is also the deadline for first-quarter payments of quarterly estimated personal income tax for the 2019 tax year. Overall, the Division

Sunday	Monday	Tuesday
April 14, 2019	April 15, 2019 Filing deadline	April 16, 2019 Emancipation Day observed

expects this year to receive and process more than 650,000 resident and nonresident personal income tax returns covering the 2018 tax year.

BUSINESS FILING DEADLINE

April 15, 2019, is also the Rhode Island filing deadline for a number of entities, as shown in the table below:

Entity/tax type	Form	Due date
Corporate income tax	RI-1120C	April 15, 2019
Public service gross earnings tax	T-72	April 15, 2019
Bank excise tax	T-74	April 15, 2019
Insurance gross premiums tax	T-71	April 15, 2019
Individual income tax*	RI-1040	April 15, 2019
Single-member LLC**	RI-1065	April 15, 2019
Income tax of trust, estate	RI-1041	April 15, 2019

* Includes nonresident returns on Form RI-1040NR. ** Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual.

FORMS NOW AVAILABLE

For those without tax preparation software, personal income tax forms for the new filing season, covering tax year 2018, are now available on the Division's website – including Form RI-1040H, involving the statewide property-tax relief credit. To view the forms, click [here](#).

The Division has also posted business-related forms covering the 2018 tax year, including forms for C corporations, S corporations, partnerships, limited liability companies, and others. To view the forms, click [here](#).

WITHHOLDING TABLES, W-4 WITHHOLDING CERTIFICATE

The Division of Taxation recently posted on its website the booklet of income tax withholding tables for tax year 2019. Employers use the tables to calculate how much to withhold from an employee's pay for Rhode Island personal income tax purposes. To view, click [here](#).

The booklet also includes a copy of the 2019 version of Form RI W-4, "Employee's Withholding Allowance Certificate." For a standalone copy of Form RI W-4, which an employee may use to adjust the amount of Rhode Island personal income tax withheld from the employee's paycheck, click [here](#).

The Rhode Island Division of Taxation office is located at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and 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 <http://www.tax.ri.gov/contact/>.
