



Rhode Island Department of Revenue

Division of Taxation

ADV 2018-12
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
MARCH 14, 2018

Guidance on Form RI-7004 – winter storm extension

Division sets March 20, 2018, deadline for those who request it in writing

PROVIDENCE, R.I. – Taxpayers who cannot file Form RI-7004 by the March 15 deadline because of the impact of the recent snowstorms may write to the Rhode Island Division of Taxation to request relief. In such cases, the Division will set the deadline as March 20, 2018.

“We recognize that a number of taxpayers and tax professionals have lost electricity or otherwise suffered as a result of one or both of these storms, so we are providing some deadline relief for Form RI-7004, in line with what the Internal Revenue Service announced yesterday,” said Rhode Island Tax Administrator Neena Savage.

“If you file Form RI-7004 and make the associated payment on or before March 20, 2018, your filing and payment will be deemed by us to have been timely filed – provided that you write to us to request the relief,” she said. Otherwise, penalty and interest apply. Mail the letter to:

Rhode Island Division of Taxation
Tax Assessment and Review Section
One Capitol Hill
Providence, R.I. 02908

One way to obtain the relief is by taking the following steps

- Write a brief letter requesting relief from the Form RI-7004 deadline, citing the recent snowstorms.
- Fill out Form RI-7004.
- Make out a check for the payment due.
- Place the cover letter, the completed Form RI-7004, and the check in an envelope and mail it to the Division of Taxation at the address above. Make sure it is postmarked on or before March 20, 2018.

ONLINE OPTION

Another option is to pay online. That way, you won't have to file Form RI-7004. But you will still have to write a letter requesting relief – and have the letter postmarked on or before March 20, 2018.

“If your letter requesting relief is postmarked on or before March 20, 2018, relief from the March 15, 2018, deadline is automatic,” assuming that your payment/filing is also made on or before March 20, 2018, she said.

- To pay electronically: <http://www.tax.ri.gov/onlineservices/>
- To pay by credit card or debit card: <http://www.tax.ri.gov/misc/creditcard.php>

Form RI-7004 is typically used by a C corporation, S corporation, limited liability company, or partnership for requesting an automatic extension of time for filing Rhode Island Form RI-1120C, RI-1120S, or RI-1065.

Note: The same guidance provided in this Advisory for Form RI-7004 also applies to Form RI-4868C, "Composite Income Tax Return Extension Payment," and Form RI-4868PT, "Pass-through Withholding Extension Payment."

The Rhode Island Division of Taxation office is 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 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency's website: www.tax.ri.gov, or call (401) 574-8829.