



Rhode Island Department of Revenue Division of Taxation

ADV 2017-14
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
APRIL 17, 2017

Rhode Island personal income tax filing deadline tomorrow

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

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that personal income tax returns are due tomorrow, April, 18, 2017. All resident and nonresident personal income tax returns and related payments for tax year 2016 must be e-filed or postmarked on or before 11:59 p.m. tomorrow.

The Division of Taxation recommends 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.)

For information about e-file providers, choosing a paid preparer, the Rhode Island Free File program, volunteer preparers, filing tips, and related topics, please use the following link: <https://go.usa.gov/xX72j>. The following table provides additional information about entities and individuals that are subject to tomorrow's deadline:

Rhode Island due date of April 18, 2017, for calendar-year filers			
Entity/tax type	Form	Due date	Extended due date
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.

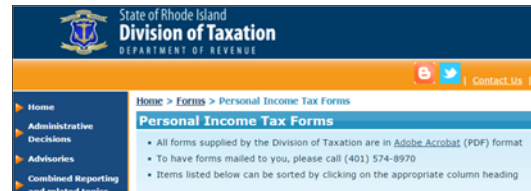
TAX FORMS, INSTRUCTIONS

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>.

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.



FILING ON EXTENSION

You may apply for an automatic six-month extension, which will give you six more months to file your return. (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.



Keep in mind that if you have a balance due, you still must pay what you owe by tomorrow 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 want to use your credit card or debit card to pay your balance due, you may obtain information, including details on fees, by using the following link: <https://go.usa.gov/xX9AX>.

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>.

If you can't pay what you owe by April 18, file anyway. That way, you can minimize costs related to interest and penalties. You also may 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.)

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.



State of Rhode Island
Refund Status
DIVISION OF TAXATION

Check the status of your Rhode Island personal income tax refund any time, day or night, using the Rhode Island Division of Taxation's "Where's My Refund?" interactive online tool:
<https://www.ri.gov/taxation/refund/>

FOR MORE INFORMATION

The Division of Taxation is located on the first floor of the Powers Building, at One Capitol Hill, diagonally across from the Smith Street entrance of 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/>.