



Rhode Island Department of Revenue

Division of Taxation

ADV 2021-08
TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
MARCH 12, 2021

Division issues reminder about March 15 deadline

Due date applies to calendar-year partnerships, LLCs, S corporations, and others

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, business entities, and others that the deadline this year for filing and payments for a number of different entities will fall on Monday, March 15.

Please note that payments may be made electronically via:

- ✓ The Division's taxpayer portal: <https://www.taxportal.ri.gov/>.
- ✓ Rhode Island business tax EFT filing accounts: <https://www.ri.gov/taxation/business/index.php>.
- ✓ Debit card/credit card: <http://www.tax.ri.gov/misc/creditcard.php>.

Rhode Island conforms to federal law and federal practice regarding due dates – a convenience for taxpayers and tax professionals.

Example:

XYZ Partnership is a calendar-year partnership treated as a pass-through entity for federal and Rhode Island tax purposes. The due date for its 2020 information returns this season – for federal and Rhode Island purposes – is March 15, 2021. The extended due date is September 15, 2021. The partnership's \$400 Rhode Island filing fee is due March 15, 2021.

The following table shows the deadlines for a number of business entities and tax types.

Due date of March 15, 2021, for calendar-year filers			
ENTITY/TAX TYPE	FORM	DUE DATE	EXTENDED DUE DATE
General partnership	RI-1065	March 15, 2021	September 15, 2021
Limited partnership (LP)	RI-1065	March 15, 2021	September 15, 2021
Limited liability partnership (LLP)	RI-1065	March 15, 2021	September 15, 2021
Limited liability company	RI-1065	March 15, 2021	September 15, 2021
Single-member LLC (SMLLC)*	RI-1065	March 15, 2021	September 15, 2021
Subchapter S corporation	RI-1120S	March 15, 2021	September 15, 2021
Withholding of pass-through entity	RI-1096PT	March 15, 2021	September 15, 2021
Composite income tax return**	RI-1040C	March 15, 2021	September 15, 2021
Political organization tax return	RI-1120POL	March 15, 2021	September 15, 2021
Pass-through entity election	RI-PTE	March 15, 2021	September 15, 2021

Deadlines apply to those treated as pass-through entities for federal and Rhode Island tax purposes.
* Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year S corporation.
** Dates also apply to filers of Form RI-1040C-NE.
Table lists deadlines for certain entities. See applicable forms and instructions for details on all entities and their requirements: <http://www.tax.ri.gov/taxforms/>.

The Rhode Island Division of Taxation office 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>