



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2020-08  
BUSINESS TAXATION

ADVISORY FOR TAX PROFESSIONALS  
MARCH 13, 2020

### **Division posts information about certain notices sent in filing season** *These mailings are intended to serve as a reminder for taxpayers*

PROVIDENCE, R.I. – Some entities file their Rhode Island returns electronically early -- with no payment accompanying the filing, as the tax is not due until the actual due date of the return.

Such filers may have received, or will receive, a notice from the Division of Taxation of the amount due. Why? As a reminder, the Division sends out notices in advance of the due date, acknowledging the filing and telling the entities that payment is due no later than the actual due date of the return.<sup>1</sup>

#### Example # 1

In February 2020, a Form RI-1065 was filed for a partnership.<sup>2</sup> The return is not due until March 16, 2020. The partnership intends to pay its annual filing charge of \$400 on March 16, 2020. However, in early March 2020, the partnership receives a Notice of Deficiency from the Division.

Although the notice is titled "Notice of Deficiency", it acts as a reminder to the entity that it has a balance due for the 2019 tax year, that the entity has until the due date to pay that balance, and that if the entity fails to pay by the deadline, it will be subject to late charges. The notice is not a bill; it is simply a reminder.

#### Example # 2

In March of this year, a Form RI-1120C is filed on behalf of a corporation.<sup>3</sup> The return is not due until April 15, 2020. The corporation will pay its balance due at that time. However, the corporation in March receives a Notice of Deficiency in the mail.

Although the notice is titled "Notice of Deficiency", it acts as a reminder to the corporation that it has a balance due for 2019, that the entity has until April 15, 2020, to pay that balance, and that if the entity fails to pay by the deadline, it will be subject to late charges. The notice is not a bill; it is simply a reminder.

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*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>*

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<sup>1</sup> Entities that have received or will receive such notices from the Division include, but are not limited to, calendar-year C corporations, subchapter S corporations, partnerships, and limited liability companies (LLCs).

<sup>2</sup> For purposes of this example, the calendar-year limited partnership is treated as a pass-through entity for federal and Rhode Island tax purposes.

<sup>3</sup> For purposes of this example, this is a calendar-year C corporation.