



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2019-07  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
APRIL 8, 2019

### **Deadline is a week from today for personal income tax**

*Returns and final payments due April 15; many business entities also must file*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax preparers that the deadline for personal income tax returns is a week from today, on April 15, 2019.

That is also the filing deadline for certain business entities and others. Following are some points to keep in mind as the tax-filing season nears an end.

#### **Personal income tax deadline**

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.

✓ **E-file:** Make sure to file electronically. E-filed returns are processed more quickly than paper returns. There are fewer errors. Also, e-filing is the only way to have your Rhode Island personal income tax refund deposited directly into your bank account (assuming a complete and accurate return is filed). Direct deposit is not available for returns filed on paper.

✓ **Choose a preparer:** Many tax professionals are available in the region to prepare and file your returns electronically. The Internal Revenue Service website has [a searchable directory](#) to help taxpayers find a tax professional in their area. The list can be sorted by [credentials and qualifications](#).

✓ **Volunteer preparers:** Can't afford a paid preparer? There are many sites throughout the region where volunteers will prepare and e-file your returns for you. These include sites operated by the Volunteer Income Tax Assistance (VITA) program and the AARP Foundation Tax-Aide Program. For information on sites near you, call the United Way by dialing 211. Learn more about volunteer preparers from [the IRS website](#). The IRS also has an online tool you can use to [search for a volunteer preparer near you](#). The AARP Foundation Tax Aide Program also has an online tool you can use to search for [one of its volunteer sites near you](#).

✓ **Free File:** For those who cannot afford a paid preparer, one option is the [Rhode Island Free File program](#), which lets you prepare your own federal and Rhode Island returns online, and e-file them, at no charge.



The Rhode Island Free File program is available only through the Rhode Island Division of Taxation website. Many, but not all, taxpayers qualify for the free programs. Review terms and conditions [here](#).

✓ **Forms, instructions:** Forms and instructions involving the Rhode Island personal income tax are available online at any time via the [Division of Taxation website](#). In most cases, you can either print the form out and complete it by hand, or click on the form and enter information on the form itself, then print out your completed form.

✓ **Office hours:** Forms, instructions, and related items can also be picked up at the Division of Taxation office. The office is located at One Capitol Hill (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. You may also call the office during the same hours at (401) 574-8829. (For personal income tax, choose option # 3.)

✓ **Balance due:** If your Rhode Island return shows a balance due, and you e-file or have your return e-filed for you, you typically can authorize the Division to withdraw the required amount directly from your bank or credit union account. (Try to schedule the withdrawal, or “direct debit,” several business days in advance of the deadline, to avoid delays.)

✓ **“Bill pay”:** To pay a balance due, your bank or credit union may allow you to use its online “bill pay” feature, which generates a check that your bank or credit union mails to the Division of Taxation.

‣ If you use “bill pay”, include as much information as possible, and be sure to complete the transaction several business days in advance of the deadline, so that the amount can be promptly and properly credited to your account. That way, you can avoid incurring interest and penalty charges. Also, when using “bill pay”, make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

## IF YOU FILE ON PAPER

- Paper returns take the longest to process. Part of the reason is that paper returns generate the most errors. So, when you prepare your return, make sure your math is correct.

- Be sure to sign and date the return, and include a completed Schedule E.

- If Rhode Island personal income tax was withheld from your paycheck, pension, or other source of income last year, make sure you include a complete and accurate Schedule W with your return.

- Attach all Form W-2 wage statements and other required documentation as outlined in the instructions.

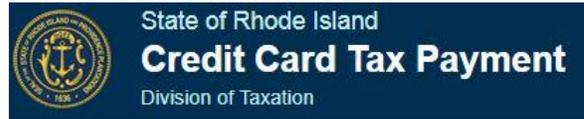
- Don't use staples or sticky tape, which slow down processing. Paper returns must be run through the Division of Taxation's high-speed scanning and imaging equipment. Staples and sticky tape clog up the works. So, for any required attachments to your return, use paper clips, binder clips, or even rubber bands.

- Include your Social Security number (or ITIN). If you're married, include the Social Security number (or ITIN) of your spouse. If you have dependents, include their Social Security numbers (or ITINs).

- Include all pages of the return. Use a standard-size envelope, and keep folding of the return to a minimum, to ease in processing.

- Include with the return only the required documents as shown in the instructions. (For example, do not include birth certificates.)

✓ **Debit card, credit card:** You may pay your balance due by credit card or debit card (see screenshot nearby). For more information, including details on fees, click [here](#).



✓ **Payment voucher:** If you pay by check, 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. You may also use [the Division's voucher](#).

✓ **Payments, extensions:** This season's filing deadline is Monday, April 15, 2019. All returns and payments are due on that date. 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 15.

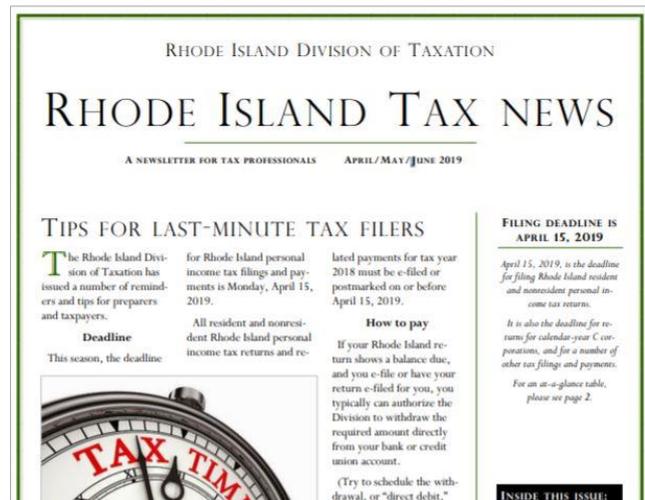
› If you use tax-preparation software, or your preparer does, you may use the extension request form provided by the software program. You may also use [the Division's extension form](#), which includes instructions. For information about how to make a proper estimate when filing for an extension, click [here](#).

Remember: It's an extension of the time to file, not of the time to pay. If you can't pay what you owe by April 15, file anyway to avoid the failure-to-file penalty – and enter into an agreement to pay over time, in installments. To learn more about such payment plans, call the Division of Taxation'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.)

✓ **What's new:** A [special edition of the Division's newsletter](#) spells out what's new for the current tax-filing season from a Rhode Island tax standpoint.

✓ **Pensions:** The Division has posted [a guide to the personal income tax break](#) involving income from 401(k) plans, 403(b) plans, Section 457 plans, military retirement pay, federal government pensions, state government pensions, local government pensions, private-sector pensions, annuities, and certain other such sources.

✓ **Tax tips:** The [second-quarter edition of the Division's newsletter](#) (see screenshot nearby) includes tax tips for last-minute tax filers, including information about the new Schedule E.



## Deadlines for business entities, others

Keep in mind that April 15, 2019, is also the deadline for a number of business entities, and for certain others, as the following table shows.

The April 15, 2019, tax filing deadline
<i>This filing season, the deadline is April 15, 2019, for:</i>
• Resident and nonresident personal income tax returns and payments
• Calendar-year C corporations that file their return on Form RI-1120C
• Public service corporation tax filers
• Bank excise tax filers
• Insurance gross premiums tax filers
• A single-member limited liability company (LLC) owned by individual
• Fiduciary returns, using a calendar year, on Form RI-1041
• Property-tax relief claims on Form RI-1040H
• Residential lead abatement credit claims on Form RI-6238
• First-quarter estimated payment of 2019 Rhode Island personal income tax
• First estimated payment for 2019 for calendar-year entities subject to corporate income tax or certain other levies (in other words, first-quarter business estimates)
Note: Single-member limited liability company (SMLLC) uses same due date as its owner; table assumes owner is calendar-year individual.

### 'Where's my tax refund?'

When you file your Rhode Island personal income tax return, you may be due a personal income tax refund. If you are, you can check the status of your refund by using the ["Where's my tax refund?" interactive tool](#) on the Rhode Island Division of Taxation's website.

Enter the required information as shown on the screen -- including your Social Security number, filing status (whether you file your return as "married" or "single", for example), and the amount of your expected refund.



Assuming that all data has been correctly entered, the tool should offer a prompt response to your query. The Division updates the online tool nearly every business day during filing season.

What if your refund is not available? The online tool has a number of separate messages to give taxpayers and tax preparers a better idea of any issue that may be delaying the processing of the return and any associated refund.

### Increase in refunds

So far this filing season, the average Rhode Island personal income tax refund amount is approximately \$582, up 4% from the same point last filing season.

The total dollar amount of refunds has risen 10.5%, to \$193.53 million. The number of refunds issued has grown by 6%, to 332,514.

Rhode Island Division of Taxation refunds			
	LAST FILING SEASON*	CURRENT FILING SEASON*	
Total refund amount \$	\$ 175,208,797.91	\$ 193,526,025.88	+10.5%
Number of refunds	313,597	332,514	+6.0%
Average refund amount \$	\$ 558.71	\$ 582.01	+4.2%

\* Refunds (before interest and offsets) are for current year returns only, so they are refunds for tax year 2017 issued in early 2018, and refunds for tax year 2018 issued in early 2019. Measuring periods are for filing seasons up to April 9, 2018, and April 8, 2019. Some numbers are rounded.

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