



Rhode Island Department of Revenue

Division of Taxation

ADV 2021-15
TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
APRIL 14, 2021

Tips for tax season: Sorting out the deadlines

Some returns and payments are due April 15, some are due May 17

PROVIDENCE, R.I. – The Rhode Island Division of Taxation provides the following information for taxpayers and tax professionals about the deadlines for the current tax-filing season.

- ✓ The deadline for filing certain business and entity returns continues to be April 15, 2021. Thus, annual income tax returns and associated payments for calendar-year C corporations and estates and trusts, for example, are all still due April 15, 2021.
- ✓ The annual return (Form RI-1065) and associated payment of a single-member LLC owned by an individual is still due April 15, 2021, even though the individual's Rhode Island personal income tax return and any associated payment for 2020 is due May 17, 2021.
- ✓ An individual's first-quarter estimated payment of Rhode Island personal income tax for 2021 is still due April 15, 2021.
- ✓ The deadline for Rhode Island resident and nonresident personal income tax returns (Form RI-1040 and Form RI-1040NR) for 2020, and any associated payments, is May 17, 2021.

April 15 deadline - details

The Rhode Island Division of Taxation has postponed, until May 17, 2021, the deadline for Rhode Island personal income tax returns and payments covering the 2020 tax year. May 17, 2021, is also the deadline for federal individual income tax returns.

Thus, federal and Rhode Island personal income tax returns and payments are both due on the same date this year -- a convenience for taxpayers, tax preparers, and others. (See <https://go.usa.gov/xH4UB>.)

However, a number of returns and payments are still due on April 15, 2021.

The following table highlights some of the returns/payments that are still due April 15, 2021.

April 15 due date still applies for certain filings and payments, including the following*		
FILING	FORM	DUE DATE
Personal income tax – estimated (1stQ 2021)	Form RI-1040ES	April 15, 2021
Estate and trust income tax return	Form RI-1041	April 15, 2021
Estate and trust income tax - estimated	Form RI-1041ES	April 15, 2021
C corporation	Form RI-1120C	April 15, 2021
First-quarter business estimates	Form RI-1120ES/BUS-EST	April 15, 2021
1120C business extension	Form RI-7004	April 15, 2021
Public service corporation tax	Form T-72	April 15, 2021
Business extension	Form BUS-EXT	April 15, 2021
Bank excise tax	Form T-74	April 15, 2021
Insurance gross premiums tax	Form T-71	April 15, 2021
Single-member LLC	Form RI-1065	April 15, 2021
Pass-through withholding	Form RI-1096PT	April 15, 2021
Pass-through withholding – estimate	Form RI-1096PT-ES	April 15, 2021
Pass-through withholding – extension	Form RI-4868PT	April 15, 2021
Composite income tax – estimated	Form RI-1040C-ES	April 15, 2021

* Deadline applies not only to calendar-year entities with normal due date of April 15, 2021, but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2021. Due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual or C corp. Listing for C corporation also applies to filing under mandatory unitary combined reporting. For further information on these and other taxes/fees, see applicable forms and instructions: <http://www.tax.ri.gov/taxforms/>

Single-member LLC - details

Normally, the due date of a single-member limited liability company (SMLLC) is the same as its owner. Therefore, if the SMLLC's owner is an individual, the SMLLC's due date is normally April 15, which is when the individual's personal income tax return is normally due.

For this filing season, however, there is a change: The Rhode Island Division of Taxation has postponed the due date for the personal income tax to May 17, 2021. The Division has made it clear that the new deadline of May 17, 2021, applies only to individuals; it does not apply to entities.

So, what about an SMLLC owned by an individual? The SMLLC's due date for filing and payment is April 15, 2021 -- even though the due date for that owner this season is May 17, 2021. Thus, a single-member LLC owned by an individual must file its Form RI-1065 for 2020 and make the related \$400 payment on or before April 15, 2021. Keep in mind that the SMLLC described above may file on extension, using Form RI-7004: <https://go.usa.gov/xHCxW>. That would give the SMLLC an extended due date of October 15, 2021. However, it is an extension of the time to file, not of the time to pay. Payment is still due on April 15, 2021.

May 17 deadline - details

As noted above, the deadline is May 17, 2021, for Rhode Island personal income tax returns and associated payments involving the 2020 tax year.¹


May 17 due date only for these Rhode Island filings and related payments*		
FILING	FORM	NEW DUE DATE
Personal income tax annual return – resident	Form RI-1040	May 17, 2021
Personal income tax return – nonresident/PY	Form RI-1040NR	May 17, 2021
Personal income tax – extension form	Form RI-4868	May 17, 2021
Property tax relief credit	Form RI-1040H	May 17, 2021
Residential lead abatement credit	Form RI-6238	May 17, 2021

* Postponed deadline of May 17, 2021, is limited in scope; it applies only for 2020 returns and payments listed in table.

The postponement of the usual April 15 deadline to May 17 this season provides approximately one additional month to file Rhode Island resident and nonresident personal income tax returns and pay balances due. No penalties and no interest will apply -- regardless of the amount due -- to those who file and pay on or before May 17, 2021. No additional steps need be taken by taxpayers or tax preparers; the Division is adjusting its systems accordingly.

Payment methods

There are several convenient ways to make tax payments, including the following.

 **Software** If you use tax-preparation software, or your tax preparer does, the software may offer the option to authorize the Division to withdraw the required amount directly from your bank or credit union account. If so, try to schedule the withdrawal, or “direct debit”, several business days in advance of the deadline, to avoid any possible delays.

¹ The deadline relief described on this page and listed in the table above does not apply to filings or payments of any other type of Rhode Island tax, fee, or charge administered by the Division of Taxation. Also, the new deadline of May 17 does not extend or otherwise alter any statute-of-limitation periods, which remain the same per statute.

☒ **Portal** Individuals, businesses, tax professionals, and others may use the Division of Taxation's taxpayer portal to make online payments. Payments for nearly all Rhode Island state taxes – including individual and business taxes – can be made via the portal: <https://taxportal.ri.gov/>.

- To gain access to the taxpayer portal as a first-time user, you must first obtain a PIN. If you are interested in using the taxpayer portal and obtaining a PIN, please contact the Division by phone at (401) 574-8484 or by email: taxportal@tax.ri.gov.
- Once you have your PIN, go to the portal's home page and click on the "Create a New User" link in order to create a new user account and register as a user. (To go directly to the "Create a New User" section: <https://go.usa.gov/xsDd9>.) As part of the registration process, you'll use your PIN to link your portal account with the Division. To view the taxpayer portal's user guide: <https://go.usa.gov/xsDd5>.
- If you have questions about the taxpayer portal, contact the Division at (401) 574-8484 or email: taxportal@tax.ri.gov.

☒ **Bill pay** Your bank or credit union may let you 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 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 late charges. Also 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.

☒ **Credit card, debit card** You can pay your balance due by using a debit card or credit card. A third-party provider charges a fee for the service. For more information, use the following link: <http://www.tax.ri.gov/misc/creditcard.php>.

☒ **Check** If you plan to pay by check, please 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. Or use the Division's voucher. Vouchers, forms, instructions, and other documents are available via the following link: <http://www.tax.ri.gov/taxforms/>.

☒ **EFT account** If your business has a balance due, you can use your Rhode Island business tax EFT filing account: <https://www.ri.gov/taxation/business/index.php>.

Payment relief

Can't pay right now? The Division of Taxation has options for relief, especially amid the coronavirus (COVID-19) pandemic. To learn about your options: <https://go.usa.gov/xHCxR>.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours from 8:30 a.m. to 3:30 p.m. business days. For more information, call (401) 574-8829 or see: <http://www.tax.ri.gov/contact>
