



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2020-07  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
MARCH 12, 2020

### Division issues reminder about March 16 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 16.

The normal due date is March 15, but that falls on a Sunday this year, so the deadline moves automatically to the next business day: Monday, March 16, 2020. To pay taxes/fees electronically, click [here](#) or [here](#). To pay by credit card or debit card, click [here](#).

In general, 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 2019 information returns this season – for federal and Rhode Island purposes – is March 16, 2020. The extended due date is September 15, 2020. The partnership's \$400 Rhode Island filing fee is due March 16, 2020.

The following table shows the March filing deadline and September extended due date for a number of business entities and tax types.

Due date of March 16, 2020, for calendar-year filers			
ENTITY/TAX TYPE	FORM	DUE DATE	EXTENDED DUE DATE
General partnership	RI-1065	March 16, 2020	September 15, 2020
Limited partnership	RI-1065	March 16, 2020	September 15, 2020
Limited liability company	RI-1065	March 16, 2020	September 15, 2020
Single-member LLC*	RI-1065	March 16, 2020	September 15, 2020
Subchapter S corporation	RI-1120S	March 16, 2020	September 15, 2020
Withholding of pass-through entity	RI-1096PT	March 16, 2020	September 15, 2020
Composite income tax return**	RI-1040C	March 16, 2020	September 15, 2020
Political organization tax return	RI-1120POL	March 16, 2020	September 15, 2020

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.  
Normal due date of March 15 falls on a Sunday this year, so deadline moves to next business day. See Division of Taxation Regulation 280-RICR-20-00-7 ("Filing Deadlines: Weekends, Holidays and Mailings")

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>