



Rhode Island Department of Revenue Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
January 18, 2022

2022 tax filing season begins January 24th

Rhode Island will follow federal season start on 1/24/2022 and deadline of 4/18/2022

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that it will be following the IRS 2022 tax filing start date of January 24 and due date of April 18 for filing Rhode Island personal income tax returns for the 2021 tax year.

“We’re working every day to provide the best possible experience for taxpayers,” said Rhode Island Tax Administrator Neena Savage. “Now more than ever, taxpayers should file tax returns electronically and avoid paper returns if possible,” she said. Filing electronically has many benefits for taxpayers. It speeds up processing time for both state and federal returns, allows you to use direct deposit, and enables you to pay taxes owed electronically.



The following table outlines the returns that the Division accepts electronically:

Rhode Island Division of Taxation electronic filing	
<i>The Division of Taxation will accept the following returns electronically this season:</i>	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs
Form RI-1041	Income tax return for certain trusts and estates
Preparers should check with their tax-preparation software providers to see if their programs are updated and ready for e-file. Whether a preparer can e-file a given form will depend on the preparer's tax-preparation software provider.	

Filing electronically may also allow a significant number of filers to access preparation software for free through the “[Rhode Island Free File](#)” program. This program helps taxpayers with federal adjusted gross incomes under certain thresholds prepare their own federal and Rhode Island returns online using well-known preparation software and file them electronically (e-file) at no charge.

Taxpayers may also be eligible for the Volunteer Income Tax Assistance (VITA) program or the AARP Tax-Aide program where volunteers prepare and e-file returns for eligible residents. Learn more about these programs and find out if you are eligible here: [Free Tax Return Preparation for Qualifying Taxpayers | Internal Revenue Service \(irs.gov\)](#)

Taxpayers that do not qualify for the Free File program or a volunteer tax preparation program can still file electronically. Many tax preparers will use e-file, and preparers that file 100 or more RI personal and corporate returns must e-file. Make sure to visit the IRS online database for all authorized e-file providers that choose to be included in the database here: [Authorized IRS e-file Providers for Individuals and Businesses | Internal Revenue Service](#). Select RI from the state dropdown menu, or search by zip code.

For those preparing their taxes themselves without tax preparation software, [personal income tax forms](#) for year 2021 are available on the Division’s website.

No matter how you file, you should always take care to ensure your filed tax returns are accurate. This year, it is especially important to pay extra attention if you received an advance child tax credit payment or stimulus payment.

While the usual tax filing deadline for state and federal taxes is April 15, the upcoming filing season will be slightly different and close on April 18 instead. April 18 is also the deadline for paying the balance due for Rhode Island personal income tax, and for filing Rhode Island personal income tax returns for the 2021 tax year.

The altered deadline aligns with the Internal Revenue Service’s observation of Washington D.C.’s Emancipation Day on Friday April 15, 2022. This will move the federal filing deadline for personal income tax to Monday, April 18, 2022. To streamline the filing process for Rhode Island taxpayers, the Rhode Island Division of Taxation will also be instituting an April 18, 2022 deadline. This deadline also applies to the following Rhode Island tax filings:

What is Emancipation Day?

Emancipation Day is the commemoration of The DC Compensated Emancipation Act of 1862. The Act abolished slavery in Washington, DC and freed 3,100 individuals. Every year on April 16, the courage and struggle of those who fought to make the Act a reality, are honored.

The April 18, 2022, filing deadline
Resident and nonresident personal income tax returns
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) whose owner has a deadline of April 18
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 quarterly estimated payment for 2022 of Rhode Island personal income tax
First quarterly estimated payment, for calendar-year corporations, of 2022 Rhode Island tax

The Division has also posted [business-related forms](#) covering the 2021 tax year, including forms for C corporations, S corporations, partnerships, limited liability companies, and others. Business forms, their use, and due dates are listed in the table below:

Business filing deadlines		
Entity/tax type	Form	Due date
Corporate income tax	RI-1120C	April 18, 2022
Public service gross earnings tax	T-72	April 18, 2022
Bank excise tax	T-74	April 18, 2022
Insurance gross premiums tax	T-71	April 18, 2022
Individual income tax*	RI-1040	April 18, 2022
Single-member LLC**	RI-1065	April 18, 2022
Income tax of trust, estate	RI-1041	April 18, 2022
* Includes nonresident returns on Form RI-1040NR.		
** Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual.		
Notes: Extended due date for corporate income tax also applies to entities subject to mandatory unitary combined reporting. Single-member LLC (SMLLC) uses same due date and extended due date as its owner; this table assumes owner is individual or entity with original due date of April 15.		

The income tax [withholding tables booklet](#) for tax year 2022 is also available. Employers use the tables to calculate how much to withhold from an employee's pay for Rhode Island personal income tax purposes. For a copy of the 2022 withholding tax payment calendar for employers, click [here](#).

For employees and others, the Division recently posted the 2022 version of Form [RI W-4](#), “Employee’s Withholding Allowance Certificate,” which employees use to adjust the amount of Rhode Island personal income tax withheld from their paychecks.

Contact Information

Taxpayers are encouraged to utilize the Division of Taxation's web and phone services. Read the Division’s recent advisory about the updated website and Tax Portal, as well as the best contact method for your needs: <https://tax.ri.gov/media/18916/download?language=en>.

For questions about Personal Income Tax, contact the Rhode Island Division of Taxation’s Personal Income Tax Taxpayer Assistance area by telephone at [401.574.8829](tel:401.574.8829), [option #3](#), or by email: Tax.Assist@tax.ri.gov.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, 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 <https://tax.ri.gov/about-us/contact-us>.
