



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2024-14  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
March 28, 2024

### Extension filing

*Extension is for filing only – payment due by original due date*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today reminds taxpayers and tax professionals that personal income tax extensions must be filed soon.

If a taxpayer is unable to file a return by the due date, a proper extension must be filed by that due date. Please remember that an extension is an extension of **time to file**. It is **not** an extension of **time to pay**.<sup>1</sup> If a taxpayer owes taxes for Tax Year 2023, the tax liability (also known as tax due) must still be paid by the April 15<sup>th</sup> due date.

An extension must be filed on time and include a report of a “proper estimate” to be considered valid. “Proper estimate” means a Rhode Island extension form is filed by the regular due date which declares at least eighty percent (80%) of the tax due for the taxable year. That eighty percent must be paid by the April 15 due date.

To file an extension:

1. Complete [Form RI-4868](#) or [Form RI-8736](#)<sup>2</sup>
2. Use Form RI-4868 or Form RI-8736 to calculate the tax due.
3. Detach and retain the lower portion of the form for your records.
4. File the upper portion of the form with Rhode Island Division of Taxation on or before April 15, 2024. Include your payment as calculated in Step 2.
  - Please note: Do not staple or otherwise attach your payment and Form RI-4868 to each other. Instead, place them together in an envelope.
  - Mail your payment and Form RI-4868 or Form RI-8736 to the Rhode Island Division of Taxation, One Capitol Hill, Providence, RI 02908-5807, or deliver it to our drop box, located inside the first-floor cashier’s office.

There are some cases where a Rhode Island extension is not required but **is strongly recommended**. For example, a Rhode Island extension does not need to be filed if the taxpayer filed a federal extension, provided that the Federal extension covers the same period of time and there is no payment due to the Rhode Island Division of Taxation.

In the above example, it is still recommended that the taxpayer files a Rhode Island extension. If a taxpayer filing on a federal extension made an error in filing federally and did in fact have a Rhode Island tax liability or filing requirement due, they would have needed to file a Rhode Island extension. If the taxpayer did not file a proper extension for Rhode Island because of the miscalculation, the taxpayer would be subject to the late filing penalty.

For questions about Personal Income Tax, contact the Division’s Personal Income Tax Taxpayer Assistance Section at: [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov), or by telephone at: (401) 574-8829, option #3, between 8:30 a.m. and 3:30 p.m. on business days.

<sup>1</sup> Extension of time to file outlined in [280-RICR-20-55-2](#).

<sup>2</sup> Filing Form RI-4868 or Form RI-8736 does not extend the time to file Form RI-1040H or Form RI-6238. These forms must be filed on or before April 15, 2024, even if you file an extension for Form RI-1040 or RI-1040NR.

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*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>.*

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