



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-16
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
April 10, 2024

Division extends certain due dates to July 15 in response to recent IRS announcement

Those who are not impacted by recent severe flooding and storms should file earlier

PROVIDENCE, R.I. – On April 4, 2024, the IRS announced that individuals and entities impacted by the severe storms and flooding in Providence, Kent, and Washington counties that began on December 17, 2023 and January 8, 2024 will have until July 15, 2024 to file various federal individual and business tax returns. In consideration of impacts on Rhode Island taxpayers, the Rhode Island Division of Taxation announces today that certain state filing and payment due dates for individuals and entities affected by these storms and flooding normally due on April 15, 2024 also will be extended to July 15, 2024.

In general, the relief provides extended time to file returns and pay balances due. No penalties and no interest will apply to those who file and pay on or before July 15, 2024. “The IRS recognized the significant impact of the storms and flooding on our local communities. By extending the due date from April 15 to July 15 this year, those affected will have additional time to gather records, file returns, and make payments,” said Rhode Island Tax Administrator Neena Savage.

The Rhode Island Division of Taxation encourages tax preparers and taxpayers who are in a position to do so to file and pay before the new July 15 due date. Filing as soon as able will allow for earlier refunds and help the State to plan accurate future funding to protect the State's economy.

While the relief is aimed at those taxpayers directly affected by the storms and flooding in the specified counties, given the timing of the IRS announcement, just under two weeks from the April 15th due date, the Division of Taxation is allowing for all individuals and entities with Rhode Island returns and payments normally due on April 15, 2024 to file and pay on or before July 15, 2024. Tax Administrator Savage explained “given that the IRS extension applies to a majority of the State, including business locations in the impacted areas, it would be costly and impact too many to not extend the due dates for the entire State.”

This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the December 17, 2023 and January 8, 2024 storms and flooding. Although taxpayers can wait until July 15, 2024 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 due date. Filing and paying sooner not only provides the State with funding for essential services, but also ensures taxpayers will receive their refunds earlier.

Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2024, to July 15,

2024 without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2024, to July 15, 2024, without penalties and interest, regardless of the amount owed.

Tax preparers and taxpayers do not need to take any extra steps to qualify for the extended due date described in this Advisory. The extension is automatic. The Division will update its systems accordingly. No penalty or interest will apply to those who file and pay on or before the new due date of July 15, 2024.

Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly.

The following tables show the filings to which the new due date applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new due date of July 15, 2024 for the following filings:

New due date for these Rhode Island filings and related payments *			
Filing	Form	Normal due date	New due date
Surplus lines brokers/licensees	Form T-71A	April 1, 2024	July 15, 2024
Personal income tax annual return	Form RI-1040, RI-1040NR	April 15, 2024	July 15, 2024
Personal income tax - extension	Form RI-4868	April 15, 2024	July 15, 2024
Personal income tax - estimated	Form RI-1040ES	April 15, 2024	July 15, 2024
Property tax relief	Form RI-1040H	April 15, 2024	July 15, 2024
Residential lead abatement credit	Form RI-6238	April 15, 2024	July 15, 2024
Estate and trust income tax return	Form RI-1041	April 15, 2024	July 15, 2024
Estate and trust income tax - estimated	Form RI-1041ES	April 15, 2024	July 15, 2024
C corporation*	Form RI-1120C	April 15, 2024	July 15, 2024
First-quarter business estimates	Form BUS-EST	April 15, 2024	July 15, 2024
1120C business extension	Form BUS-EXT	April 15, 2024	July 15, 2024
Public service corporation tax	Form T-72	April 15, 2024	July 15, 2024
Business extension*	Form BUS-EXT	April 15, 2024	July 15, 2024
Bank excise tax	Form T-74	April 15, 2024	July 15, 2024
Insurance gross premiums tax	Form T-71	April 15, 2024	July 15, 2024
Single-member LLC*	Form RI-1065	April 15, 2024	July 15, 2024
Composite income tax - estimated	Form RI-1040C-ES	April 15, 2024	July 15, 2024
Personal income tax - estimated	Form RI-1040ES	June 17, 2024	July 15, 2024
Estate and trust income tax - estimated	Form RI-1041ES	June 17, 2024	July 15, 2024

Second-quarter business estimates	Form BUS-EST	June 17, 2024	July 15, 2024
Composite income tax – estimated	Form RI-1040C-ES	June 17, 2024	July 15, 2024

* New due date of July 15, 2024 applies not only to calendar-year individuals and entities with a normal due date of April 15, 2024 (April 1, 2024 for surplus lines brokers/licensees and June 17, 2024 for certain estimated payments), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2024. (Although fiscal-year filers who are on extension have a new due date of July 15, 2024, they still must, by statute, be fully paid by September 15, 2024.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return.

The Division urges taxpayers to have their returns filed electronically. E-filed returns are processed more quickly than paper returns and there are fewer errors. Also, e-filing is the only way to have your 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.

The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return, or otherwise extend any due dates or deadlines not specifically included in this Advisory.

For questions about Personal Income Tax, contact the Division’s Personal Income Tax Taxpayer Assistance Section at: 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. For questions about Corporate Income Tax, contact the Division’s Corporate Income Tax Section at: Tax.Corporate@tax.ri.gov, or by telephone at: 401-574-8829, option#6, between 8:30 a.m. and 3:30 p.m. on business days.

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>.
