



# Rhode Island Department of Revenue Division of Taxation

ADV 2024-19  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
June 14, 2024

## Estimated Payment Due Date Reminder

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that the June 17 due date for the second installment of many estimated payments has been extended for most tax types. Estimated payments apply to some personal income filers and many business entities.

Many due dates that would normally be June 17, 2024 have been extended to July 15, 2024 to align with IRS treatment of 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. In April, the IRS announced that these individuals and entities will have until July 15, 2024 to file various federal individual and business tax returns, and the Division of Taxation provided similar extensions for all Rhode Island counties. See the Division's [ADV 2024-16](#) and [ADV 2024-17](#) for more information. This change does extend the time to pay **for those payments only** to July 15. For information about making payments, please visit the Division of Taxation's [website](#).

The upcoming June 17 and July 15 due dates are outlined below:

June 17 Due Date for These Filings and Related Payments			
Filing	Form	Normal Due Date	Current Due Date
Personal income tax – estimate*	Form RI-1040ES	June 17, 2024	July 15, 2024
Corporate income tax – estimate*	Form BUS-EST	June 17, 2024	July 15, 2024
Political organization tax - estimate	Form BUS-EST	June 17, 2024	<b>June 17, 2024</b>
Insurance gross premiums tax - estimate	Form BUS-EST	June 17, 2024	July 15, 2024
Surplus lines broker/licensee tax - estimate	Form BUS-EST	June 17, 2024	July 15, 2024
Public service corporation tax - estimate	Form BUS-EST	June 17, 2024	July 15, 2024
Bank excise tax - estimate	Form BUS-EST	June 17, 2024	July 15, 2024
RI Schedule PTE - Pass-through Entity Election estimate	Form BUS-EST	June 17, 2024	July 15, 2024
Bank deposits tax - estimate	Form BUS-EST	June 17, 2024	<b>June 17, 2024</b>
RI Schedule PTW - Pass-through Withholding estimate	Form BUS-EST	June 17, 2024	July 15, 2024
Composite tax – estimate*	RI-1040C-ES	June 17, 2024	July 15, 2024
Estate and trust income tax – estimate*	RI-1041ES	June 17, 2024	July 15, 2024

The table above provides only a summary of certain estimated payment filings; for details on due dates for these and other tax types/forms/entities, see the Division of Taxation's website: [www.tax.ri.gov](http://www.tax.ri.gov).

\*Some due dates normally June 17, 2024 have been extended to July 15, 2024, see the Division's [ADV 2024-16](#) for details. Estimated payment due dates have been extended if the applicable tax type has been extended.

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>.