



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-21
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
June 25, 2024

Due Date is approaching for RI personal income tax

Returns and final payments due July 15; many business entities also must file

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax preparers that the deadline for personal income tax returns this year is July 15, 2024.¹

July 15 is also the filing deadline for certain business entities and others. The Division's annual update to RI filing requirements for LLCs this year has been published as Notice 2024-01. This notice was published before the extension to July 15, 2024 was announced. Most payments and filings noted in Notice 2024-1 have been extended to July 15, 2024. See the Division's [Notice 2024-01](#) for details on filing requirements for Rhode Island limited liability companies (LLCs), [ADV 2024-16](#) and [ADV 2024-17](#) for guidance regarding the extension, and [ADV 2024-19](#) for additional guidance regarding how the extension impacts estimated payments.

Personal income tax deadline

All resident and nonresident Rhode Island personal income tax returns and related payments for Tax Year 2023 must be electronically filed (e-filed) or postmarked on or before July 15, 2024.

E-file

The Division recommends that taxpayers e-file where possible:

- E-filed returns are processed more quickly than paper returns.
- Returns prepared electronically also usually contain fewer errors than paper returns due to built-in calculations and error-checking.
- E-filing remains the only way to have your Rhode Island personal income tax refund deposited directly into your bank account.
 - Direct deposit is not available for returns filed on paper.
 - If you file on paper, the address you provide will be the address where your refund check (if applicable) is mailed. Plan ahead if you are traveling or moving soon.

If you choose to have a tax professional prepare your return

Many tax professionals are available in the region to prepare and file your returns electronically. The Internal Revenue Service website has [a searchable directory](#) to help taxpayers find a tax professional in their area. The list can be sorted by [credentials and qualifications](#).

¹ The IRS extended the due date for 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. The due date for these filings and payments was originally April 15, 2024. These filers will have until July 15, 2024 to file various federal individual and business tax returns and make related payments. The Rhode Island Division of Taxation also extended the due date for certain state filing and payments relating to individuals and entities to July 15, 2024. In contrast to the IRS extension, the state extension applies to all counties in Rhode Island.

Free tax preparation software

For those who choose to prepare their own returns, one option is the [Rhode Island Free File program](#). This program allows qualified taxpayers to prepare their own federal and Rhode Island returns online using name-brand tax preparation software at no charge.

The Rhode Island Free File program is available only through the Rhode Island [Division of Taxation website](#). Many, but not all, taxpayers qualify for this free program. The software must be accessed through the Division of Taxation's website to qualify for Free File. If you access the software from another site or search engine, you may be subject to charges or fees. More information is available in the Division's [Advisory 2024-06](#).

Forms and instructions

If you cannot file electronically, forms and instructions for Rhode Island personal income tax for Tax Year 2023 are available on the [Division of Taxation website](#). In most cases, you can either print the form out and complete it by hand or enter your information on the PDF form itself, and then print out your completed form.

Office hours

Printed forms and instructions are available in the lobby of the Division of Taxation's office. The office is located at One Capitol Hill (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. on business days.

Payments:

- **Direct debit** - If your Rhode Island return shows a balance due, and you e-file or have your return e-filed for you, you typically can authorize the Division to withdraw the required amount directly from your bank or credit union account. If you choose this option, schedule the withdrawal, or "direct debit," several business days in advance of the due date to avoid delays.
- **Payment voucher** - If you pay by check, your check must be accompanied by a "payment voucher." This document ensures that your payment will be properly and promptly credited to your account. If you (or your tax preparer) use tax-preparation software, you may use the voucher provided by the software program. You may also use the [voucher](#) available on the Division's website.
- **Debit card, credit card** - You may pay your balance due by credit card or debit card on the [Division of Taxation's website](#). Please note that using this service will incur fees.
- **Bill pay** - To pay a balance due, your bank or credit union may allow you to use its online "bill pay" feature, which generates a check that your bank or credit union mails to the Division of Taxation.

IF YOU FILE ON PAPER

- Paper returns take longer to process than e-filed returns.
 - Part of the reason is that paper returns generate the most errors. Electronic forms complete some calculations automatically. When you prepare any return, make sure your math is correct, and for paper returns, double check it.
- Sign and date your return and include a completed Schedule E.
- If Rhode Island personal income tax was withheld from your paycheck, pension, or other source of income in 2023, make sure you include a complete and accurate Schedule W with your return.
- Attach all Form W-2 wage statements and other required documentation as outlined in the instructions.
- Please do not use staples or sticky tape. For any required attachments to your return, please use paper clips, binder clips, or rubber bands.
- Include your Social Security number (or ITIN). If you are married, include the Social Security number (or ITIN) of your spouse. If you have dependents, include their Social Security numbers (or ITINs).
- Include all pages of the return.
- Use a standard-size envelope, avoid folding your return, if possible.
- Include only the required documents as shown in the instructions.
 - For example, do not include birth certificates.
- If you are a business entity subject to the [Electronic Filing Mandate](#), you must file electronically and pay electronically to avoid penalties.

- If you use “bill pay”, include as much information as possible, and be sure to complete the transaction several business days in advance of the due date. This will ensure that the amount can be promptly and properly credited to your account. This is advised to avoid incurring interest and penalty charges.
- Also, when using “bill pay”, make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

Portal

The Rhode Island [Taxpayer Portal](#) is a convenient way to pay taxes electronically. While personal income taxes cannot be filed on the Portal, they can be paid through the Portal, and most other taxes can be filed and paid on the Portal. This is especially important for those subject to the [Electronic Filing Mandate](#) seeking to comply with the mandate’s requirements. See the Division’s [Advisory 2024-15](#) for helpful information.

Extensions

All personal income tax returns and payments for Tax Year 2023 are due on July 15, 2024. If you cannot file by July 15, 2024, you may apply for a filing extension. An extension will give you more time to file your return but does **not** extend the time to pay. Payments are still due by July 15, 2024. More information on filing an extension is available in the [Division’s Advisory 2024-14](#). The extension of the April 15, 2024 due date to July 15, 2024 will not impact the filing extension due date of October 15, 2024.

If you use tax-preparation software, or your tax preparer uses tax preparation software to complete and file your return, you may use the extension request form provided by the software program. You may also use [the Division’s extension form](#), which includes instructions.

Pensions

The Division has posted an updated version of the annual guide for those with pension income. The guide is now called the [Rhode Island Retirement Income Tax Guide](#) to best reflect the additional information and guidance that has been added this year. In addition to the Rhode Island Pension and Annuity Income Modification, the guide now contains information on the Military Service Pension Modification, Social Security income, and more, including examples and tables.

RI-PTE and continued Pass-through updates

Please note for Tax Year 2023, the RI-PTE does not allow for a carryforward because the form will be retired after this tax season. Going forward, RI-PTE filers will file a RI Schedule PTE that will accompany the RI-1065/1120S.

Please note, due to not allowing a carryforward on the 2023 RI-PTE filing, taxpayers should plan accordingly and make estimated payments using the [BUS-EST](#) form for Tax Year 2024. Starting with Tax Year 2024, carryforwards will be allowed on the RI-1065/1120S form that may be applied towards the corporate income tax and/or pass-through withholding tax for the following tax year.

‘Where’s My Refund?’

When you file your Rhode Island personal income tax return, you may be due a personal income tax refund. If you are, you can check the status of your refund by using the [“Where’s My Refund?”](#) tool on the Rhode Island Division of Taxation’s website.

You will need the following information to use the tool:

1. Your Social Security number;
2. Your filing status (whether you file your return as “married” or “single”, for example);
and
3. The amount of your expected refund.

The Division updates the online tool frequently. If the status of your refund is unavailable, check back often. The tool refreshes most days, but is not updated in real-time, so you may need to try again another day. The tool may return one of several messages depending on the status of your refund. If there is any issue that may be delaying the processing of the return and associated refund, this information will show on the tool. If you need to provide further documentation to the Division, this will also show on the tool.

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>.
