



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2024-23  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
September 10, 2024

### Due date for 3<sup>rd</sup> Quarter estimated payments is September 16

*Deadline applies to estimated personal income tax payments & many business entities*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that the due date for third quarter payments of estimated tax this year is September 16, 2024. Estimated payments apply to some personal income filers and many business entities.

Third-quarter estimated payments of personal income tax and certain business taxes are due on or before 11:59 p.m. on Monday, September 16. Below are the filings and payments subject to the September 16 deadline:

September 16 Due Date for These Filings and Related Payments*	
Filing	Form
Personal income tax - estimate	Form RI-1040ES
Corporate income tax - estimate	Form BUS-EST
Political organization tax - estimate	Form BUS-EST
Insurance gross premiums tax - estimate	Form BUS-EST
Surplus lines broker/licensee tax - estimate	Form BUS-EST
Public service corporation tax - estimate	Form BUS-EST
Bank excise tax - estimate	Form BUS-EST
RI Schedule PTE - Pass-through entity election - estimate	Form BUS-EST
Bank deposits tax - estimate	Form BUS-EST
RI Schedule PTW - Pass-through withholding - estimate	Form BUS-EST
Composite tax - estimate	Form RI-1040C-ES
Estate and trust income tax – estimate	Form RI-1041ES

\*Deadline of September 16, 2024 for filings and payments applies not only to calendar-year individuals and entities, but also to fiscal-year filers depending on their year-end. Certain fiscal-year filers that have an original due date of September 16, 2024, and that seek to file on extension, should keep in mind that their extension is an extension of the time to file, not of the time to pay; payment is due on September 16. Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting. Table above provides only a summary of certain key filings; for details on due dates for these and other tax types/forms/entities, see the Division's website: [www.tax.ri.gov](http://www.tax.ri.gov).

Pass-through withholding filers should note that Form RI 1096PT-ES is **no longer in use**.<sup>1</sup> Pass-through withholding must be reported on a schedule that is part of Forms RI-1041, RI-1065 and RI-1120S. Estimated payments for pass-through withholding should be made on either Form RI-1041ES (for Fiduciary filers) or Form BUS-ESTS (for corporate filers).

Other taxes subject to the September 16 deadline include estimated payments of the following:

- Rhode Island pass-through withholding tax;
- Rhode Island composite income tax;
- Fiduciary income tax; and
- Certain business and entity taxes.

<sup>1</sup> For periods beginning with Tax Year 2023

## Payment Methods

All payments may be made electronically, and many returns may also be filed electronically.

The Electronic Filing Mandate may apply to certain entities. More information on the Electronic Filing Mandate is available at the end of this Advisory.

Payments are generally accepted through the following options:

- Direct Debit via MeF
- Debit Card
- Credit Card
- Check

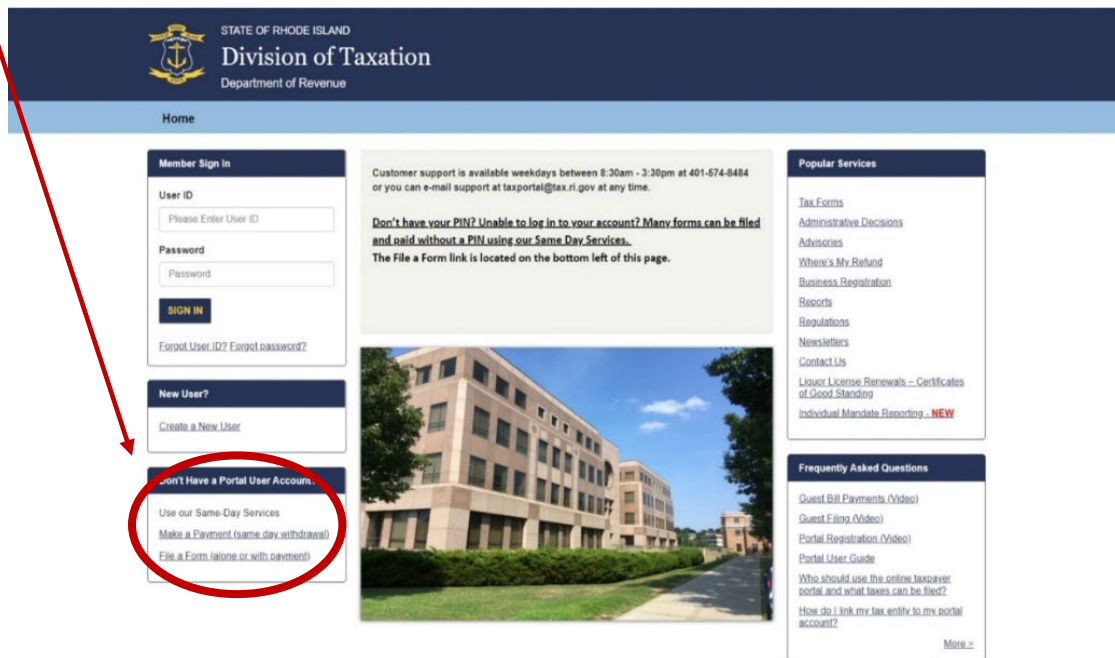
### **Debit Card via Taxpayer Portal**

If you are already registered to use the Division of Taxation's Taxpayer Portal (<https://taxportal.ri.gov/>), you may use the portal to make your September 16 payment. This is available for estimated payments for both individual and business taxes.

If you are not already registered for the Taxpayer Portal, you can register now. This option is best for taxpayers who intend to also use the Taxpayer Portal again in the future.

First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate their account. Instructions, including helpful videos are available at [www.taxportal.ri.gov](http://www.taxportal.ri.gov).

For those taxpayers who would like to use the Taxpayer Portal for the September 16 payment deadline this year, but do not intend to use the Portal again in the future, you can pay using same-day guest payments. Same-day guest payments are circled on the screenshot below. This method does not require you to obtain a PIN.



## Credit Card

You can pay your amount due by using a credit card. VISA, American Express, MasterCard, and Discover Card are accepted. Please be aware that card payments are subject to fees. For more information, or to make a payment by card, visit <https://tax.ri.gov/online-services/make-payment-online/credit-card-payments>.

The screenshot shows the 'Credit Card Tax Payment' page from the Rhode Island Division of Taxation. The page has a dark blue header with the state seal and the text 'State of Rhode Island Credit Card Tax Payment Division of Taxation'. Below the header is a navigation bar with 'Division of Taxation Web site | RI.gov'. The main content area is titled 'Select Payment Type' and contains four columns of links: 'Business Taxes' (Sales and Use Tax Return, Withholding Tax Return), 'Tax Bills' (Corporate Tax Bill, Personal Income Tax Bill, Sales and Use Tax Bill, Withholding Tax Bill), 'Personal Income Taxes' (Estimate - 1040ES, Extension - 4868, Voucher - 1040-V & 1040NR-V), and 'Corporate Taxes' (Due With Return - 1120DWR, Estimate - 1120ES, Extension Request - 7004). At the bottom, there is a 'Privacy Policy' link and the text 'Official State of Rhode Island Online Service'.

## Pay by Check

Electronic payments are strongly advised. If you still prefer to pay by check, please remember:

- Be sure that your check is accompanied by a payment voucher. This ensures that your payment is properly and promptly credited to your amount due. If you or your tax preparer use tax preparation software, you can use the payment voucher provided by the software program. You can also use the Division's voucher available at: <http://www.tax.ri.gov/taxforms/>.
- Make sure your check is fully filled out.
- Include your full 9-digit ID number on both your voucher and your check.
- If you are uncomfortable sending completed checks through the mail, you can sign up for the Taxpayer Portal.

## Electronic Filing Mandate

For entities that fall under the recently enacted Electronic Filing Mandate, the Taxpayer Portal, and Debit/Credit Card payments comply with the mandate's electronic payment requirements. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated [Electronic Filing Mandate webpage](#).

## Contact

For specific questions regarding 3rd Quarter estimated payments, please contact the Division's Personal and Corporate Income Tax Section by email at [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov) or [Tax.Corporate@tax.ri.gov](mailto:Tax.Corporate@tax.ri.gov) or at (401) 574-8829, Option 3 or 6, between 8:30 a.m. and 3:30 p.m. on business days.

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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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