



# Rhode Island Department of Revenue Division of Taxation

ADV 2024-25  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
October 10, 2024

## Due date is October 15 for income tax returns on extension

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that the due date for filing Rhode Island resident and nonresident personal income tax returns on extension is Tuesday, October 15, 2024.

Rhode Island personal income tax returns for Tax Year 2023 that are on extension must be e-filed or postmarked on or before Tuesday, October 15, 2024.

The October 15 due date is also the due date for some other entities (see table below).

### Extension filing due dates – calendar-year filers (For Tax Year 2023 returns)

Tax / Entity	Form	Extension Filing Due Date
Personal Income Tax	Form RI-1040, Form RI-1040NR	October 15, 2024
Business Corporation Tax	Form RI-1120C	October 15, 2024
Public Service Corporation Tax	Form T-72	October 15, 2024
Taxation Of Banks	Form T-74	October 15, 2024
Taxation Of Insurance Companies	Form T-71	October 15, 2024
Single-Member LLC (SMLLC)	Form RI-1065	October 15, 2024

Notes: Extension filing due date for corporate income tax also applies to entities subject to mandatory unitary combined reporting. Single-Member LLC (SMLLC) uses same due date and extension filing due date as its owner; this table assumes owner is individual or entity with extension filing due date of October 15.

### Tips for extension filers

- File your return as soon as you are able – you do not need to wait until the extension filing due date to file.
- The extension is for time to file, not time to pay. Payments for Tax Year 2023 were due July 15, 2024. The normal due date of April 15 was extended to July in line with IRS guidance related to severe storms and flooding in Rhode Island.
  - The October 15 extension filing due date is not impacted by the July 15 extension. The extension filing due date remains October 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](#).
  
- **If you are in need of free help preparing your return**
  - The IRS's Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) provide free tax preparation for qualifying taxpayers. Some volunteer tax-preparation sites operate only during the January-to-April filing season, but others operate year-round. The IRS has excellent resources available to help you determine which volunteer tax-preparation sites operate in your area at this time of year <https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>.
  
  - 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.

### Contact Information

For specific questions related to the extension due date:

- The Personal Income Tax Section is available by email at: [Tax.Assist@tax.ri.gov](mailto:Tax.Assist@tax.ri.gov), or by phone at: 401-574-8829, option #3, between 8:30 a.m. and 3:30 p.m. business days.
- The Corporate Income Tax Section is available by email at: [Tax.Corporate@tax.ri.gov](mailto:Tax.Corporate@tax.ri.gov), or by phone at: 401-574-8829, option #6.

### Electronic Filing Mandate

For entities that fall under the recently enacted Electronic Filing Mandate, the Taxpayer Portal, Bill Pay, 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](#).

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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>.*