



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-28
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
November 25, 2024

Annual MeF shutdown and switchover begins November 30

PROVIDENCE, R.I. – Each year, the Rhode Island Division of Taxation temporarily closes its Modernized e-File (MeF) system to prepare the system for the upcoming tax-filing season. Both Rhode Island and Federal Personal Income Tax Returns filed through electronic filing (e-file) software are impacted by the shutdown.

The Division's annual MeF electronic filing shutdown and switchover for Personal Income Tax 1040 returns will occur on November 30, 2024. All transmissions must be submitted before 11:59 p.m. (EST) on November 30.

Individuals seeking to file their Rhode Island Personal Income Tax returns will not be able to do so electronically after the shutdown. The Division plans to reopen its system to e-filing in January 2025, on the same schedule that the Internal Revenue Service (IRS) will follow for accepting e-filed 1040 returns for the new tax-filing season.

Details

Each year, in accordance with the Internal Revenue Service, and many other states, the Division temporarily halts e-filing acceptance in the fall to prepare the system for the coming filing season. This year, the Rhode Island modernized e-file (MeF) shutdown and cutover will follow the IRS's 1040 MeF production shutdown schedule and occur on Saturday, November 30, 2024. Rhode Island's annual MeF shutdown and switchover this year only impacts the RI-1040 resident and nonresident Personal Income Tax form series. This shutdown does not impact the Division's Taxpayer Portal.

Important

Please note - if a return is filed while the shutdown is in effect, **the return will not be transmitted** until the system switches on in early 2025. This means that if direct debit is selected as the payment method for a return filed in this period, **the payment will also not be transmitted** until the shutdown ends in early 2025. If this occurs, the taxpayer will be **subject to interest and penalties** during the shutdown period due to late filing and payment. If you have an outstanding return, payment, or both, please file and pay before the shutdown to avoid being assessed interest and penalties for the shutdown period.

Business returns, such as the Form RI-1120C, Form RI-1120S, Form RI-1065, and Form RI-1041 are not impacted by this individual production shutdown. The date for the annual business shutdown will be December 5, 2024. Please refer to IRS guidance and be on the lookout for IRS updates for federal filings.

For questions about personal income taxes, contact the Division of Taxation's Personal Income Tax – Taxpayer Assistance Section by email at 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. For questions about corporate income taxes, contact the Division of Taxation's Corporate Income Tax Section by email at Tax.Corporate@tax.ri.gov, or by phone at (401) 574-8829 option #6 between 8:30 a.m. and 3:30 p.m. 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>.