



Rhode Island Department of Revenue

Division of Taxation

ADV 2025-04
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
February 14, 2025
Revised: February 27, 2025¹

March 17 is entity filing due date

Due date applies to calendar-year partnerships, LLCs, S corporations, and others

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, business entities, and others that the filing and payment due date for many types of entities is around the corner. Please note that because the statutory due date of March 15, 2025 falls on a Saturday, the March due date will be March 17, 2025.

The following table shows the business entity and tax types subject to the March 17 due date.

Due date of March 17, 2025, for calendar-year filers – Tax Year 2024

Entity/tax type	Form	Due date	Extended due date
General partnership	RI-1065 ^s	March 17, 2025	September 15, 2025
Limited partnership (LP)	RI-1065 ^s	March 17, 2025	September 15, 2025
Limited liability partnership (LLP)	RI-1065 ^s	March 17, 2025	September 15, 2025
Limited liability company	RI-1065 ^s	March 17, 2025	September 15, 2025
Single-member LLC (SMLLC)*	RI-1065 ^s	March 17, 2025	September 15, 2025
Subchapter S corporation	RI-1120S ^s	March 17, 2025	September 15, 2025
Composite income tax return	RI-1040C**	March 17, 2025	September 15, 2025
Political organization tax return	RI-1120POL**	March 17, 2025	September 15, 2025

Table lists due date for certain entities. See applicable forms and instructions for details on all entities and their requirements: <http://www.tax.ri.gov/forms/>.

Due dates apply to those treated as pass-through entities for federal and Rhode Island tax purposes.

*Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner.

Table assumes owner is calendar-year S corporation.

^sMay be filed via Modernized e-File (MeF). May be filed as paper return if entity is not subject to [Electronic Filing Mandate](#).

^{**}May be filed via Taxpayer Portal. May be filed as paper return if entity is not subject to [Electronic Filing Mandate](#).

Many forms can be filed on the Division's [Taxpayer Portal](#), including several due March 17, such as RI-1040C, and RI-1120POL. Payments for most tax types can also be made via the Portal, regardless of how the returns are filed.

Taxpayers are also reminded that Tax Year 2024 final payments may be made via Modernized e-File (MeF aka tax filing software) at the time of filing the return.

Filing and paying by Portal or MeF are both excellent ways for entities that fall under the Electronic Filing Mandate to comply with the mandate's requirements. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated [Electronic Filing Mandate webpage](#).

The Taxpayer Portal, available at <https://taxportal.ri.gov/>, allows users to:

- File - "File a Form"
- File and pay together – also available through "File a Form"
- Make a payment when filing through alternate means - "Make a Payment"

¹ This Advisory was revised on February 27, 2025. The Advisory has been updated to clarify the Tax Years for which the RI Schedule PTE has replaced the RI-PTE.

The Taxpayer Portal allows payments to be made from checking or savings accounts through ACH transfer. Business entities that prefer to pay via credit/debit card are reminded that as long as the necessary forms are filed through the Taxpayer Portal, or via paper returns if allowed, card payments can be made on the Division's website at: <http://www.tax.ri.gov/misc/creditcard.php>.² For information on the Taxpayer Portal, please see the "Frequently Asked Questions" section of the Portal homepage: <https://taxportal.ri.gov/>.

To request your Portal sign-up PIN number notice (sent to you via postal mail, please allow time for delivery), or for any questions regarding the Taxpayer Portal, please contact the Division by email at taxportal@tax.ri.gov or by phone at (401) 574-8484 between 8:30 a.m. and 3:30 p.m. on business days.

Pass-through Withholding Changes

Taxpayers and tax professionals are reminded that changes to pass-through filing in Rhode Island are ongoing.

- The first phase of pass-through filing changes discontinued the pass-through withholding form RI-1096PT.
- Pass-through withholding estimated payments should be made on the RI-1041ES, or BUS-EST.
- Starting with Tax Year 2023 and forward, taxpayers file the RI Schedule PTW or RI Schedule PTW-1041 included with the RI-1120S, RI-1065, or RI-1041, depending on the entity type.³ The RI Schedule PTW has replaced the RI-1096PT.
- If an extension is being filed for the RI-1065, RI-1120S, or RI-1120C, the extension must be filed using the Form BUS-EXT.
 - Rhode Island **does not** use Form RI-7004 for tax years after 2022.
- Starting with Tax Year 2024 and forward, taxpayers file the RI Schedule PTE included with the RI-1120S, RI-1065, or RI-1041, depending on the entity type. **Error! Bookmark not defined.** The RI Schedule PTE has replaced the RI-PTE.

Any specific questions related to the March 17 entity filing due date may be directed to the Division'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. on business days.

² Please note that credit/debit card payments may be subject to fees.

³ For more information on RI Schedule PTW see the Division's [Advisory 2024-12](#).

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>.
