



# Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations  
Department of Revenue

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ADV 2012-29

**Advisory:**

## Rhode Island grants tax relief in aftermath of Hurricane Sandy

The Rhode Island Division of Taxation announced today that taxpayers and tax practitioners affected by Hurricane Sandy will have until November 7 to file returns and accompanying payments that would normally have been due by midnight tonight.

Rhode Island Tax Administrator David M. Sullivan said, "Many taxpayers and small businesses – and their tax preparers – have suffered through extended power outages, flooding, and other effects of the storm. We are therefore giving these taxpayers and preparers some extra time to file the required returns and pay the required tax. It's the least we can do."

The additional time for filing and payment mainly involves the third wage and tax report for 2012 to be filed by employers, reflecting the following taxes:

- state unemployment insurance tax (also known as the Employment Security, or ES, tax);
- the Job Development Fund tax; and
- state Temporary Disability Insurance (TDI) tax withheld from employees' wages.

The relief applies to businesses, other taxpayers, and preparers who were impacted by the storm and who have a Rhode Island filing-and-payment requirement – whether they are located in Rhode Island, Connecticut, or another state directly affected by the Hurricane. No action is required by the taxpayer or preparer; the relief is automatic, said Peter McVay, associate director of revenue services.

In granting the relief, Sullivan cited [Rhode Island General Laws § 44-1-9](#), a provision whose roots date to 1938. According to the statute, "The tax administrator may grant a reasonable extension of time for the filing of any return, report, or statement, provided by law to be made to the tax administrator."

The [Internal Revenue Service granted similar relief](#) today. The [State of Connecticut granted similar relief](#) on October 29.

**Contact:**

Neil Downing  
Chief Revenue Agent  
Rhode Island Division of Taxation  
[Neil.Downing@tax.ri.gov](mailto:Neil.Downing@tax.ri.gov)  
(401) 574-8115