

**Filing deadline is Monday for personal income tax returns**  
*October 16, 2017, is also extended due date for calendar-year C corporations*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that Monday – October 16, 2017 – is the deadline for filing Rhode Island resident and nonresident personal income tax returns.

The usual deadline is in April, but some taxpayers elect to use a six-month extension, moving the deadline to October 15. This year, however, October 15 falls on a Sunday. Under a Division of Taxation regulation, when the due date for filing a return or making a payment falls on a Saturday, Sunday, or Rhode Island legal holiday, the filing or payment is considered timely if it is made on the next business day.<sup>1</sup>

Thus, this year, Rhode Island personal income tax returns for tax year 2016 that are on extension must be e-filed or postmarked on or before Monday, October 16, 2017. Final payments for tax year 2016 are also due by then. (For a list of others subject to the October 16 deadline, please see table on page 3.)

Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
		October 10	October 11	October 12	October 13	October 14
October 15	<b>October 16</b>					

LAST-MINUTE FILERS

The Division of Taxation recommends that tax preparers and taxpayers file Rhode Island returns electronically. E-filing is faster, more efficient, results in fewer errors, and generates refunds more quickly. Furthermore, e-filing is the only way you can have your refund deposited directly into your bank or credit union account. (Direct deposit is not available for paper filing.) In addition, preparers are subject to an e-filing mandate under Rhode Island General Laws § 44-1-31.1 and Division of Taxation Regulation ELF 09-01.

- Most preparers e-file returns. The Internal Revenue Service provides an online database for all authorized e-file providers that choose to be included in the database. You can locate the ones nearest you by entering your ZIP code in the search box: <https://go.usa.gov/xX97t>.

<sup>1</sup> Regulation 280-RICR-20-00-7, "Filing Deadlines: Weekends, Holidays and Mailings."

- Although the Rhode Island Division of Taxation does not prepare current-year personal income tax returns on a walk-in basis, many certified public accountants, enrolled agents, public accountants, and other preparers are available throughout the state. For tips on choosing a preparer, use the following link: <https://go.usa.gov/xX9Aq>. The IRS also has a searchable list of preparers in your area who currently hold professional credentials recognized by the IRS or who hold an Annual Filing Season Program Record of Completion: <http://irs.treasury.gov/rpo/rpo.jsf>.

- If you can't afford a preparer, you may be eligible to use a "Rhode Island Free File" program, which lets you prepare your own federal and Rhode Island returns online, and e-file them, at no charge. The option to prepare and e-file your own federal and Rhode Island personal income

[Home](#) > [Federal / State Online Filing](#)

**Free File - Rhode Island**

tax returns at no charge through the Rhode Island Free File program is available only through the Rhode Island Division of Taxation website. Many, but not all, taxpayers qualify for the free programs. Review terms and conditions through the following link: <http://www.tax.ri.gov/misc/efile.php>.

- Some volunteer tax-preparation sites operate only during the January-to-April filing season, but others operate year-round. For information to help you find out which volunteer tax-preparation sites operate in your area at this time of year, use the following link: <https://go.usa.gov/xX9AT>
- Tax forms, instructions, and related schedules and other materials are available online at the Division of Taxation website: <http://www.tax.ri.gov/taxforms/personal.php>. Tax preparers and taxpayers can pick up forms and instructions, or make payments or ask questions, at the Division of Taxation office at One Capitol Hill, Providence, R.I. The office is typically open to the public from 8:30 a.m. to 3:30 p.m. business days.

#### MAKING A PAYMENT

If your Rhode Island return shows a balance due, and you e-file or have your return e-filed for you, you typically can authorize the Division to withdraw the required amount directly from your bank or credit union account. (Try to schedule the withdrawal, or "direct debit", several business days in advance of the deadline, to avoid delays.)

If you plan to mail a check, be sure that your check is accompanied by a payment voucher. That way, your payment will be properly and promptly credited to your account. If you use tax-preparation software, or your preparer does, you may use the voucher provided by the software program. To use the Division's voucher: <https://go.usa.gov/xX9AE>.

Another option to pay a balance due is to use your bank or credit union's online "bill pay" feature (if available), which generates a check that your bank or credit union mails to the Division of Taxation. However, if you use the "bill pay" feature, please include as much information as possible so that the Division can promptly and properly credit your account. For example, include your Social Security number, and enter other appropriate information, such as the tax year for which you are paying (typically tax year 2016), and the tax type involved (personal income tax).

When using your bank or credit union's "bill pay" feature, be sure to complete the transaction several business days in advance of the deadline, so that the amount can be promptly and properly credited to your account. That way, you can avoid incurring interest and penalty charges. Also when using "bill pay", make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908-5806. You may also pay your balance due by credit

card or debit card. For more information, including details on fees, use the following link:  
<https://go.usa.gov/xX9AX>.

Extended due dates – calendar-year filers (For 2016 tax year returns)		
TAX / ENTITY	FORM	EXTENDED DUE DATE
Personal Income Tax	Form RI-1040, Form RI-1040NR	October 16, 2017
Business Corporation Tax	Form RI-1120C	October 16, 2017
Public Service Corporation Tax	Form T-72	October 16, 2017
Taxation of Banks	Form T-74	October 16, 2017
Taxation of Insurance Companies	Form T-71	October 16, 2017
Single-member LLC (SMLLC)	Form RI-1065	October 16, 2017

Notes: Formulas and deadlines for estimated taxes have not changed. Extended due dates for corporate income tax also apply to entities subject to mandatory unitary combined reporting. Single-member LLC (SMLLC) uses same due date and extended due date as its owner; this table assumes owner is individual.

#### DISASTER AREA AND RELIEF

For individuals and businesses who are in an area that has been directly impacted by the recent hurricanes, and who ask for deadline relief, the Rhode Island Division of Taxation will consider such requests on a case-by-case basis. In general, the Division of Taxation will follow the IRS's guidance regarding postponing certain deadlines for taxpayers who reside or have a business in the disaster area. Taxpayers should send a letter to the address below, requesting the relief and explaining their circumstances:

Rhode Island Division of Taxation  
"Hurricane: XXXXX Tax Relief"  
One Capitol Hill  
Providence, R.I. 02908

In place of the "XXXXX" in the address above, the individual or business should write the tax type. For example, "Hurricane: Personal Income Tax Relief", or "Hurricane: Corporate Tax Relief." Please note that even if a taxpayer directly impacted by one of the recent natural disasters is approved for an extension, it is only an extension for filing, not for paying; payments are still due on the usual deadline. If such a taxpayer is unable to make payment on time, the Division will consider waiving penalties, but cannot waive interest. If, for whatever reason, such a taxpayer later receives a Notice which includes penalty, the taxpayer should send the Division a letter of explanation to abate the penalty.

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*The Rhode Island Division of Taxation office is at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and is open to the public 8:30 a.m. to 3:30 p.m. business days. To learn more, see the agency's website: [www.tax.ri.gov](http://www.tax.ri.gov), or call the agency at (401) 574-8829.*

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