



Rhode Island Department of Revenue

Division of Taxation

ADV 2018-17
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
APRIL 11, 2018

Deadline is April 17 for personal income tax *Holiday in D.C. gives tax preparers and taxpayers some extra time*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax preparers and taxpayers that Tuesday is the deadline for personal income tax payments and filings.

The usual tax-filing deadline is April 15, but that falls on a Sunday this year. The next day -- Monday, April 16 -- is Emancipation Day in the District of Columbia, which is observed as a holiday by the Internal Revenue Service.

Thus, the federal filing deadline for personal income tax this season is Tuesday, April 17, 2018. That is also the deadline for filing your Rhode Island personal income tax return.

The April 17, 2018, filing deadline

This filing season, the deadline is Tuesday, April 17, 2018, for filings and payments. The April 17 deadline applies to the following for Rhode Island tax purposes:

- Resident and nonresident personal income tax returns.
- Calendar-year C corporations that file their return on Form RI-1120C
- Public service corporation tax filers
- Bank excise tax filers
- Insurance gross premiums tax filers
- A single-member limited liability company (LLC) whose owner has a deadline of April 17
- Fiduciary returns, using a calendar year, on Form RI-1041
- Property-tax relief claims on Form RI-1040H
- Residential lead abatement credit claims on Form RI-6238
- First quarterly estimated payment for 2018 of Rhode Island personal income tax
- First quarterly estimated payment, for calendar-year corporations, of 2018 Rhode Island tax

Following are some reminders for taxpayers and preparers regarding personal income tax:

✓ **E-file:** Whether you use a paid preparer or do your own taxes, make sure to file electronically. E-filed returns are processed more quickly than paper returns. There are fewer errors. Also, e-filing is the only way to have your Rhode Island personal income tax refund deposited directly into your bank account (assuming a complete and accurate return is filed). Direct deposit is not available for returns filed on paper.

✓ **Choose a preparer:** Most preparers e-file returns. The IRS has 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>. For tips on choosing a preparer, use the following link: <https://go.usa.gov/xX9Aq>.

✓ **E-file for free:** 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 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: <https://go.usa.gov/xX9Ar>.

✓ **Volunteers:** There are many sites throughout Rhode Island where volunteers will prepare and e-file your returns for you. These include sites operated by the Volunteer Income Tax Assistance (VITA) program and the AARP Tax-Aide program. For information on sites near you, call the United Way by dialing 211. You can also find sites near you through the following link: <https://go.usa.gov/xX9AT>.

✓ **Forms and instructions:** Forms, instructions, schedules, and other items are available online around the clock at the Division's website: <https://go.usa.gov/xX9Ak>. Forms, instructions, and related items can also be picked up at the Division of Taxation office. The office, located at One Capitol Hill (diagonally across from the Smith Street entrance to the State House), is open to the public from 8:30 a.m. to 3:30 p.m. business days.

✓ **Balance due:** 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 FILE ON PAPER

- Paper returns take the longest to process. Part of the reason is that paper returns generate the most errors. So, when you prepare your return, make sure your math is correct.
- Be sure to sign and date the return.
- If Rhode Island personal income tax was withheld from your paycheck, pension, or other source of income last year, make sure you include a complete and accurate Schedule W with your return.
- Attach all Form W-2 wage statements and other required documentation as outlined in the instructions.
- Don't use staples or sticky tape, which slow down processing. Remember: Paper returns must be run through the Division of Taxation's high-speed scanning and imaging equipment. Staples and sticky tape clog up the works. So, for any required attachments to your return, use paper clips, binder clips, or even rubber bands.
- Include your Social Security number (or ITIN). If you're married, include the Social Security number (or ITIN) of your spouse, too.
- Include all pages of the return. Use a standard-size envelope, and keep folding of the return to a minimum, to ease in processing.
- Include with the return only the required documents as shown in the instructions. (For example, do not include birth certificates.)

✓ **“Bill pay”:** To pay a balance due, your bank or credit union may allow you to use its online “bill pay” feature, 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. 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.

✓ **Debit card, credit card:** You may 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>.

✓ **Payment voucher:** If you pay by 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. You may also use the Division’s voucher: <https://go.usa.gov/xQqD7>.

✓ **Payments, extensions:** This season’s filing deadline is Tuesday, April 17, 2018. All returns and payments are due on that date. You may apply for an automatic six-month extension, which will give you six more months to file your return; the extended due date this year is Monday, October 15, 2018.

If you use tax-preparation software, or your preparer does, you may use the extension request form provided by the software program. You may also use the Division’s extension form, which includes instructions: <https://go.usa.gov/xQqDA>. For information about how to make a proper estimate when filing for an extension, please use the following link: <http://1.usa.gov/1VE9vBW>.

Note: If you are not required to make a payment by April 17, 2018 – because your calculations show that you paid in a sufficient amount last year, for example – don’t file the Rhode Island extension form, but when you file your Rhode Island return by the October extended due date, attach a copy of your federal extension application. Also, note that if you have a balance due, you still must pay what you owe by April 17 or face penalty and interest charges.

Remember: It’s an extension of the time to file, not of the time to pay. If you’ll have a balance due, file Form RI-4868 on paper. If you can’t pay what you owe by April 17, file anyway to avoid the failure-to-file penalty – and enter into an agreement to pay over time, in installments. To learn more about such payment plans, call the Tax Division’s Compliance & Collections section, at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days. (Have a copy of your return handy when you call.)

The Rhode Island Division of Taxation office is at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance of 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.
