

## Rhode Island Department of Revenue Division of Taxation

ADV 2018-20 Tax Administration ADVISORY FOR TAX PROFESSIONALS APRIL 18, 2018

## Rhode Island extends tax deadline by one day

Due to IRS outage yesterday, Rhode Island filings and payments are due today

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has extended this year's tax deadline by one day. Therefore, the deadline for filing 2017 Rhode Island tax returns and for making Rhode Island tax payments is today – April 18, 2018.

Because of a computer-related outage at the Internal Revenue Service yesterday, the IRS extended the federal deadline to today. Rhode Island is following suit. "Having the same deadline for federal and Rhode Island filings and payments will be a convenience for tax professionals and taxpayers alike," said Rhode Island Tax Administrator Neena S. Savage.

Taxpayers will automatically qualify for the one-day deadline extension; they need take no additional steps (provided that their returns are filed and payments made on or before 11:59 tonight, April 18).

## **New deadline for taxes**

The new tax deadline this year is Wednesday, April 18, 2018, for filings and payments. Filings and payments that would normally be due on April 15 are due on April 18 this year:

- 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

## **Timeline**

Taxpayers and tax preparers will thus get yet another day this year to file and make payments:

- The normal deadline is April 15, but that fell on a Sunday this year.
- Ordinarily, the deadline would have moved to the next business day Monday, April 16

   but that was when Emancipation Day was observed in Washington, D.C., and it was observed by the IRS, too.
- Thus, the deadline moved to Tuesday, April 17. Rhode Island and many other states followed suit. However, a computer system outage at the IRS on April 17 halted the transmission to the IRS of electronically filed federal income tax returns. It also halted the transmission to the IRS of electronically filed state income tax returns for most states across the country, including Rhode Island. That is because most states, including Rhode Island, take part in the joint federal/state e-filing cooperative. (Under that system, in general, your state return accompanies your federal return when you use electronic filing software.)
- The IRS outage ended late yesterday. To help make up for the inconvenience, the IRS announced last night that it was extending the deadline for federal filings and payments by one day, to today April 18, 2018.
- Under Rhode Island regulation, when the IRS issues a special extension for the filing of federal returns, the Rhode Island due date is likewise extended.<sup>1</sup>

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: <a href="www.tax.ri.gov">www.tax.ri.gov</a>.

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<sup>&</sup>lt;sup>1</sup> See <a href="http://sos.ri.gov/documents/archives/readocs/released/pdf/DOTAX/8888.pdf">http://sos.ri.gov/documents/archives/readocs/released/pdf/DOTAX/8888.pdf</a>.