



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2020-01  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
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### **Filing season will begin on January 27, 2020**

*Division also offers details on business returns, filing deadline, and withholding*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that the filing season for Rhode Island resident and nonresident personal income tax returns will begin on Monday, January 27, 2020.

On that day, the Division will officially begin accepting and processing electronically filed personal income tax returns as well as paper returns on Form RI-1040 and Form RI-1040NR, and other filings, including property-tax relief claims on Form RI-1040H.

The Internal Revenue Service has announced that it will launch the federal filing season on the same date. For the benefit and convenience of taxpayers and tax preparers, the Rhode Island launch date will be the same as the federal launch date.

“We urge everyone to file electronically. E-filing is faster, results in fewer errors, and generates refunds more quickly,” said Rhode Island Tax Administrator Neena Savage.

“Furthermore, e-filing is the only way a taxpayer can receive a Rhode Island personal income tax refund by direct deposit,” she said. (Paper filers must receive refunds by check.) E-filing also saves Division of Taxation processing costs, which, in turn, saves money for all taxpayers, Savage said.

“We strongly recommend that taxpayers and tax return preparers file electronically,” Savage said. She also reminded preparers that e-filing is mandated by statute and regulation.

#### HIGHLIGHTS

- Filing season starts Monday, January 27, 2020, for Rhode Island personal income tax returns.
- Filing season also begins Monday, January 27, 2020, for many business returns.
- Filing deadline is Monday, March 16, 2020, for many S corporations, partnerships, and others.
- Filing deadline is Wednesday, April 15, 2020, for personal income tax returns – and for income tax returns of many C corporations, estates, and trusts.

## BUSINESS RETURNS

Also, on Monday, January 27, 2020, the Division of Taxation will officially begin accepting and processing business returns – including those filed electronically and those filed on paper.

The Division encourages e-filing of business returns because e-filing is faster, results in fewer errors, generates refunds more quickly, and saves taxpayers in processing costs. Preparers also are subject to the requirements of mandatory e-filing by statute and by regulation.

Rhode Island Division of Taxation electronic filing	
<i>The Division of Taxation will accept the following returns electronically this season:</i>	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs
Form RI-1041	Income tax return for certain trusts and estates
<small>Preparers should check with their tax-preparation software providers to see if their programs are updated and ready for e-file. Also, for the 2020 filing season, the Division will accept electronically filed Form RI-1041. Therefore, whether a preparer can e-file Form RI-1041 will depend on the preparer's tax-preparation software provider.</small>	

### FILING DEADLINE IS APRIL 15, 2020

The usual deadline for Rhode Island personal income tax filings and payments each year is April 15. In recent years, however, the deadline has been moved to other days because April 15 fell on a weekend or on the Emancipation Day holiday in Washington, D.C. (which the IRS observes).

This season, the deadline for filings and payments is Wednesday, April 15, 2020. All resident and nonresident Rhode Island personal income tax returns and related payments for tax year 2019 must be e-filed or postmarked on or before April 15, 2020. (Six-month extensions are allowed, but they are extensions of the time to file, not of the time to pay.) Overall, the Division expects this year to receive and process more than 650,000 resident and nonresident personal income tax returns covering the 2019 tax year.

Tuesday	Wednesday	Thursday
April 14, 2020	<b>April 15, 2020</b> <b>Filing deadline</b>	April 16, 2020 Emancipation Day (D.C.)

- *April 15 is also the deadline for first-quarter payments of quarterly estimated personal income tax for the 2020 tax year.*

## BUSINESS FILING DEADLINE

April 15, 2020, is also the Rhode Island filing deadline for several entities, as shown in the table below:

Entity/tax type	Form	Due date
Corporate income tax	RI-1120C	April 15, 2020
Public service gross earnings tax	T-72	April 15, 2020
Bank excise tax	T-74	April 15, 2020
Insurance gross premiums tax	T-71	April 15, 2020
Individual income tax*	RI-1040	April 15, 2020
Single-member LLC**	RI-1065	April 15, 2020
Income tax of trust, estate	RI-1041	April 15, 2020

\* Includes nonresident returns on Form RI-1040NR.  
\*\* Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual.

## TAX FORMS

For those without tax preparation software, personal income tax forms for the new filing season, covering tax year 2019, are now available on the Division's website – including Form RI-1040H, involving the statewide property-tax relief credit. To view the forms, click [here](#).

The Division will soon post business-related forms covering the 2019 tax year, including forms for C corporations, S corporations, partnerships, limited liability companies, and others. To view the forms when they become available, click [here](#).

## WITHHOLDING TABLES, W-4 WITHHOLDING CERTIFICATE FOR 2020

The Division of Taxation recently posted on its website the booklet of income tax withholding tables for tax year 2020. Employers use the tables to calculate how much to withhold from an employee's pay for Rhode Island personal income tax purposes. To view, click [here](#). For a copy of the 2020 withholding tax payment calendar for employers, click [here](#).

For employees and others, the Division recently posted the 2020 version of Form RI W-4, "Employee's Withholding Allowance Certificate". (An employee uses Form RI W-4 to adjust the amount of Rhode Island personal income tax withheld from the employee's paycheck.) To view a copy, click [here](#).

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*The Rhode Island Division of Taxation office is located 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 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 <http://www.tax.ri.gov/contact/>.*

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