



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

Advisory

March 25, 2014

ADVISORY: ADV 2014-05

Three weeks to deadline

Taxpayers have just three weeks left to get their Rhode Island personal income tax returns completed and filed. Returns must be e-filed or postmarked on or before April 15, 2014.

Rhode Island Tax Administrator David M. Sullivan urged taxpayers to file electronically and beat the rush. "There is always a last-minute rush each year. It's human nature. But you can beat the rush by filing early – and by filing electronically," Sullivan said.

E- filing saves time and money, and results in fewer errors and faster processing, said Peter McVay, associate director of revenue services. And only by e-filing can you have your refund deposited directly into your bank or credit union account; you cannot have direct deposit if you file your return on paper. Of all returns filed so far, more than 95 percent have been e-filed, compared with 91 percent at about the same point in last year's filing season.

	Filing season 2013	Filing season 2014	Difference
E-filed returns	271,777	286,543	+ 5.43 %
Paper returns	17,553	13,804	- 21.36 %
2-D barcode returns	9,150	675	- 92.62 %
Total returns:	298,480	301,022	+ 0.85 %
% of returns e-filed:	91.05%	95.19%	+ 4.55 %

Table shows cumulative figures for tax year 2012 returns filed through March 20, 2013, and tax year 2013 returns filed through March 19, 2014.

■ **Forms:** Forms, instructions, booklets, and additional information are available for download from the Division of Taxation's website. You may order forms, instructions,

and booklets by calling (401) 574-8970. Forms, instructions, and booklets can be picked up by visiting the agency's first-floor lobby, One Capitol Hill, Providence, between 8:30 a.m. and 4:00 p.m. business days.

■ **Preparers:** There are many enrolled agents, certified public accountants, public accountants, registered tax return preparers, and other paid preparers in the Rhode Island area who are available to prepare and file your federal and state returns. For information about locations and times of volunteer tax preparers, call the United Way of Rhode Island's helpline at 211, or use this website: <http://www.211ri.org/>. For information on the Volunteer Income Tax Assistance (VITA) program, call toll-free at 1-800-906-9887, or visit <http://www.irs.gov/>. For information on the AARP Tax-Aide program, call toll-free at 1-888-227-7669, or use this website: www.aarp.org/taxaide.

■ **Free File:** The Division of Taxation's website includes links to a number of online tax preparation programs that allow low-income and other eligible taxpayers to prepare and file their federal and Rhode Island personal income tax returns at no charge. Taxpayers must first meet the eligibility requirements, then read each program's terms and conditions carefully. The links are available at: <http://www.tax.ri.gov/misc/efile.php>.

■ **Refund Guide:** Among the topics covered in the Division of Taxation's new "[Guide to Tax Refunds](#)": how to find out the status of your refund; what to do when a direct deposit goes astray; why your refund amount may be more – or less – than you expected; and common errors that lead to refund delays. The average refund so far this season is \$559, up from \$536 at about the same point in last year's filing season.

	Filing season 2013	Filing season 2014	Difference
Number of refunds	259,473	245,675	- 5.32%
Total amount refunded	\$139,000,373	\$137,245,386	-1.26%
Average refund	\$536	\$559	+4.29%

Cumulative figures for tax year 2012 refunds through March 22, 2013, and for tax year 2013 refunds through March 21, 2014. Figures are before interest and offset, and do not include refunds for tax years other than those stated.

■ **Extensions:** If you can't file your Rhode Island personal income tax return by the April 15 deadline, you can file for an automatic six-month extension. It'll push your filing deadline out to October 15, 2013. The extension is for resident and nonresident returns. For information about how to make a proper estimate when filing for an extension, please [click here](#).

- If you are not required to make a payment by April 15 – 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 15 deadline, attach a copy of your federal extension application.
- If you have a balance due, you still must pay what you owe by April 15, or face penalty and interest charges. (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'll have a balance due and [pay it by credit card](#), you don't have to file a Form RI-4868. A third-party fee is charged when you pay by credit card.) If you can't pay what you owe by April 15, 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 4:00 p.m. business days. (Have a copy of your return handy when you call.)

■ **Other Forms, Payments Due:** April 15 is the final deadline for property-tax relief claims on [Form RI-1040H](#) and for the residential lead abatement credit on [Form RI-6238](#). Even if you plan to file your regular return on extension, you still must file your claims for property-tax relief and for the residential lead abatement credit by April 15. If you make quarterly estimated payments of Rhode Island personal income tax, don't forget that the deadline for the first such payment of 2014 is April 15. If you didn't receive a booklet in the mail, you may use the payment coupons and instructions posted on the Division of Taxation website: [Form RI-1040ES](#).

■ **Business Filings:** April 15 is also the filing deadline for calendar-year limited liability companies (LLCs) that are taxed as pass-through entities and that file their return on [Form RI-1065](#). It is also the deadline for calendar-year limited partnerships (LPs), limited liability partnerships (LLPs), general partnerships, and single-member LLCs that file their annual return on [Form RI-1065](#). April 15 is also the due date for fiduciary returns, using a calendar year, on [Form RI-1041](#), and for calendar-year composite and pass-through filings.

■ **Historic Tax Credits:** The Division of Taxation's web page for historic preservation tax credits recently added additional projects to its list. Click [here](#) to view the list.

■ **Contact information:** For a complete listing of contact information for the Division of Taxation, use the "Contact Us" section of the website: <http://www.tax.ri.gov/contact/>

For questions about this Advisory, contact:

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