



Rhode Island Department of Revenue

Division of Taxation

ADV 2022-15
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
June 7, 2022

June 15 deadline for payments approaches

Deadline applies to estimated personal income tax payments & many business entities

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that an important deadline for many payment types is quickly approaching. June 15 is the deadline for the second installment of estimated payments. Estimated payments apply to some personal income filers and many business entities.

Those filing on extension should keep in mind that the extension is applied to the time they have to file and is **not** an extension of the time to pay. Payments are still due on June 15.

Business entities subject to the June 15 deadline are outlined in the table that follows:

June 15 Due Date for These Filings and Related Payments*		
Filing	Form	Due Date
Personal income tax - estimate	Form RI-1040ES	June 15, 2022
Corporate income tax - estimate	Form BUS-EST	June 15, 2022
Political organization tax - estimate	Form BUS-EST	June 15, 2022
Insurance gross premiums tax - estimate	Form BUS-EST	June 15, 2022
Surplus lines broker/licensee tax - estimate	Form BUS-EST	June 15, 2022
Public service corporation tax - estimate	Form BUS-EST	June 15, 2022
Bank excise tax - estimate	Form BUS-EST	June 15, 2022
Pass-through entity election - estimate	Form BUS-EST	June 15, 2022
Bank deposits tax - estimate	Form BUS-EST	June 15, 2022
Bank deposits tax - return	T-86	June 15, 2022
Pass-through withholding - estimate	RI-1096PT-ES	June 15, 2022
Composite tax - estimate	RI-1040C-ES	June 15, 2022
Estate and trust income tax – estimate	RI-1041ES	June 15, 2022
Extension request	Form RI-7004	June 15, 2022
Business tax automatic extension request	Form BUS-EXT	June 15, 2022
Composite income tax – extension payment	Form RI-4868C	June 15, 2022
Pass-through withholding – extension payment	Form RI-4868PT	June 15, 2022
Fiduciary income tax – extension payment	Form RI-8736	June 15, 2022

*The June 15, 2022 deadline for filings and payments applies to calendar-year individuals and entities with the normal due date of June 15, 2022, and also to fiscal-year filers with original or extended due dates of June 15, 2022.

- For example, if a C corporation has a fiscal year-end of February 28, 2022, its original due date is June 15, 2022, and its estimated tax is due June 15, 2022.

Some filers using software may use Form 1120ES instead of Form BUS-EST. The table above provides only a summary of certain key filings; for details on due dates for these and other tax types/forms/entities, see the Division of Taxation's website: www.tax.ri.gov.

Listing for corporate income tax (also known as business tax) also applies to filing under mandatory unitary combined reporting.

For information about making payments, please see the next page.

Payment Methods

Most payments may be made electronically, and many returns may also be filed electronically.

Payments are generally accepted through the following options:

- Portal
- Bill Pay
- Debit/Credit Card
- Check

Portal

If you are already registered to use the Division of Taxation's Taxpayer Portal (<https://taxportal.ri.gov/>), you may use the portal to make your June 15 payment. This is available for estimated payments for both individual and business taxes.

If you're not already registered for the Taxpayer Portal, you can register now. This option is best for taxpayers who intend to also use the Taxpayer Portal again in the future.

First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate their account. Instructions, including helpful videos are available at www.taxportal.ri.gov.

For those taxpayers who do not intend to use the Taxpayer Portal again at a later date, but would like to use it for the June 15 payment deadline this year, you can pay using same-day guest payments. Same-day guest payments are circled on the screenshot below. This method does not require you to obtain a PIN.

The screenshot shows the homepage of the Rhode Island Division of Taxation. At the top, the logo and name 'STATE OF RHODE ISLAND Division of Taxation Department of Revenue' are displayed. Below the header, there are several sections:

- Member Sign In:** Includes fields for 'User ID' and 'Password', a 'SIGN IN' button, and links for 'Forgot User ID?' and 'Forgot password?'.
- New User?:** Includes a link for 'Create a New User'.
- Don't Have a Portal User Account?:** This section is circled in red and contains three links: 'Use our Same-Day Services', 'Make a Payment (same day withdrawal)', and 'File a Form (alone or with payment)'. A red arrow points to this section from the text above.
- Customer support:** Text stating support is available weekdays between 8:30am - 3:30pm at 401-674-8484 or via email at taxportal@tax.ri.gov.
- Popular Services:** A list of links including 'Tax Forms', 'Administrative Decisions', 'Advisories', 'Where's My Refund', 'Business Registration', 'Reports', 'Regulations', 'Newsletters', 'Contact Us', 'Liquor License Renewals - Certificates of Good Standing', and 'Individual Mandate Reporting - NEW'.
- Frequently Asked Questions:** A list of video links for 'Guest Bill Payments (Video)', 'Guest Filing (Video)', 'Portal Registration (Video)', and 'Portal User Guide', along with text-based questions like 'Who should use the online taxpayer portal and what taxes can be filed?' and 'How do I link my tax entity to my portal account?'. A 'More >' link is at the bottom.

Bill Pay

Your bank or credit union may let you use their “bill pay” feature to make tax payments. Check with your financial institution to see if you can use this feature to make your payment in time for the June 15 deadline. When making a payment through “bill pay” remember to include as much information as possible on the payment. This will ensure that the payment amount is properly credited to your amount due. Payments must be sent to the following address, not to a post office box:

Rhode Island Division of Taxation
One Capitol Hill
Providence, RI 02908

Debit/Credit Card

You can pay your amount due by using a debit or credit card. VISA, American Express, MasterCard, and Discover Card are accepted. Please be aware that card payments are subject to fees. For more information, or to make a payment by card, visit <https://tax.ri.gov/online-services/make-payment-online/credit-card-payments>.

The screenshot shows the 'Credit Card Tax Payment' page from the State of Rhode Island Division of Taxation. The page has a dark blue header with the state seal and the text 'State of Rhode Island Credit Card Tax Payment Division of Taxation'. On the right side of the header, it says 'Division of Taxation Web site | RI.gov'. Below the header is a 'Select Payment Type' section with four columns of buttons:

- Business Taxes**
 - Sales and Use Tax Return
 - Withholding Tax Return
- Personal Income Taxes**
 - Estimate - 1040ES
 - Extension - 4868
 - Voucher - 1040-V & 1040NR-V
- Tax Bills**
 - Corporate Tax Bill
 - Personal Income Tax Bill
 - Sales and Use Tax Bill
 - Withholding Tax Bill
- Corporate Taxes**
 - Due With Return - 1120DWR
 - Estimate - 1120ES
 - Extension Request - 7004

At the bottom of the page, there is a 'Privacy Policy' link and the text 'Official State of Rhode Island Online Service'.

Pay by Check

Electronic payments are strongly advised. If you still prefer to pay by check, please remember:

- Be sure that your check is accompanied by a payment voucher. This ensures that your payment is properly and promptly credited to your amount due. If you or your tax preparer use tax preparation software, you can use the payment voucher provided by the software program. You can also use the Division’s voucher available at: <http://www.tax.ri.gov/taxforms/>.
- Make sure your check is fully filled out.
- Include your full 9-digit ID number on both your voucher and your check.
- If you are uncomfortable sending completed checks through the mail, you can sign up for the portal.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, 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 <https://tax.ri.gov/about-us/contact-us>.
