



Rhode Island Department of Revenue

Division of Taxation

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TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
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Deadline is tonight for personal income tax

Returns and final payments are due for individuals; some businesses also must file

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax preparers that the deadline for personal income tax returns has arrived.

All resident and nonresident Rhode Island personal income tax returns and related payments for tax year 2018 must be e-filed or postmarked on or before 11:59 p.m. That is also the filing deadline for certain business entities and others. Following are a few points to keep in mind:

Personal income tax deadline

- ✓ **E-file:** 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.
- ✓ **Forms, instructions:** Forms and instructions involving the Rhode Island personal income tax are available online at any time via the [Division of Taxation website](#). In most cases, you can either print the form out and complete it by hand, or click on the form and enter information on the form itself, then print out your completed form.
- ✓ **Office hours:** The Division of Taxation office is located at One Capitol Hill (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. You may also call the office during the same hours at (401) 574-8829. (For personal income tax, choose option # 3.)
- ✓ **Free File:** For those who cannot afford a paid preparer, one option is the [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 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 [here](#).
- ✓ **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.
- ✓ **Debit card, credit card:** You may pay your balance due by credit card or debit card (see screenshot nearby). For more information, including details on fees, click [here](#).

✓ **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](#).

✓ **Payments, extensions:** Although all returns and payments are due by midnight, 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 October 15.

› 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. For information about how to make a proper estimate when filing for an extension, click [here](#).

Remember: It's an extension of the time to file, not of the time to pay. If you can't pay what you owe now, 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 Division of Taxation'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.)

✓ **What's new:** A [special edition of the Division's newsletter](#) spells out what's new for the current tax-filing season from a Rhode Island tax standpoint.

'Where's my tax refund?'

When you file your Rhode Island personal income tax return, you may be due a personal income tax refund. If you are, you can check the status of your refund by using the ["Where's my tax refund?" interactive tool](#) on the Rhode Island Division of Taxation's website.

Enter the required information as shown on the screen -- including your Social Security number, filing status (whether you file your return as "married" or "single", for example), and the amount of your expected refund.



Assuming that all data has been correctly entered, the tool should offer a prompt response to your query. The Division updates the online tool nearly every business day during filing season.

What if your refund is not available? The online tool has a number of separate messages to give taxpayers and tax preparers a better idea of any issue that may be delaying the processing of the return and any associated refund.

Deadlines for business entities, others

Keep in mind that tonight is also the deadline for a number of business entities, and for certain others, as the following table shows.

The April 15, 2019, tax filing deadline

This filing season, the deadline is April 15, 2019, for:

- Resident and nonresident personal income tax returns and payments
- 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) owned by individual
- 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-quarter estimated payment of 2019 Rhode Island personal income tax
- First estimated payment for 2019 for calendar-year entities subject to corporate income tax or certain other levies (in other words, first-quarter business estimates)

Note: Single-member limited liability company (SMLLC) uses same due date as its owner; table assumes owner is calendar-year individual.

Also bear in mind that many business payments can be made online, including extension payments. To learn more, click [here](#).

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