



Rhode Island Department of Revenue

Division of Taxation

ADV 2021-22
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
JUNE 11, 2021

Deadline is June 15 for personal income tax estimated payments

Due date also applies to various filings and payments from entities

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that June 15 is the deadline for the second installment of estimated tax under the Rhode Island personal income tax.

June 15 is also the deadline for a number of business entities. For further details, please see the table below.¹ For information about making payments, please see the next page.

JUNE 15 DUE DATE FOR THESE FILINGS AND RELATED PAYMENTS *		
FILING	FORM	DUE DATE
Personal income tax - estimate	Form RI-1040ES	June 15, 2021
Corporate income tax - estimate	Form BUS-EST	June 15, 2021
Political organization tax - estimate	Form BUS-EST	June 15, 2021
Insurance gross premiums tax - estimate	Form BUS-EST	June 15, 2021
Surplus lines broker/licensee tax - estimate	Form BUS-EST	June 15, 2021
Public service corporation tax - estimate	Form BUS-EST	June 15, 2021
Bank excise tax - estimate	Form BUS-EST	June 15, 2021
Pass-through entity election - estimate	Form BUS-EST	June 15, 2021
Bank deposits tax - estimate	Form BUS-EST	June 15, 2021
Bank deposits tax - return	T-86	June 15, 2021
Pass-through withholding - estimate	RI-1096PT-ES	June 15, 2021
Composite tax - estimate	RI-1040C-ES	June 15, 2021
Estate and trust income tax – estimate	RI-1041ES	June 15, 2021
Extension request	Form RI-7004	June 15, 2021
Business tax automatic extension request	Form BUS-EXT	June 15, 2021
Composite income tax – extension payment	Form RI-4868C	June 15, 2021
Pass-through withholding – extension payment	Form RI-4868PT	June 15, 2021
Fiduciary income tax – extension payment	Form RI-8736	June 15, 2021

* Deadline of June 15, 2021, for filings and payments applies not only to calendar-year individuals and entities with normal due date of June 15, 2021, but also to fiscal-year filers whose original or extended due date is June 15, 2021. (For example, if a C corporation has a fiscal year-end of February 28, 2021, its original due date is June 15, 2021, and its first-quarter estimated tax is due June 15, 2021.) Those filing on extension should keep in mind that their extension is an extension of the time to file, not of the time to pay: Payment is due on June 15. Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting. Some filers using software may use Form 1120ES instead of Form BUS-EST. Table above provides only a summary of certain key filings; for details on due dates for these and other tax types/forms/entities, see Division's website: www.tax.ri.gov.

¹ The Division earlier this year postponed -- to May 17, 2021 -- the normal April 15 deadline for personal income tax filings and payments involving the 2020 tax year. However, all other due dates - for individuals, businesses, or other taxpayers - are unchanged.

PAYMENT METHODS

Keep in mind that, as a general rule, payments may be made electronically, and returns may be filed electronically. Following are some examples.

- ✓ **Portal:** If you're already registered to use the Division of Taxation's taxpayer portal, you may use the portal to make the payment that's due June 15 -- whether for individual or business taxes. Use the QR code on this page or this link: <https://taxportal.ri.gov/>.



- If you're not already registered but want to use the taxpayer portal to make future payments (i.e., payments due after June 15, 2021), please use the following information.
- To gain access to the taxpayer portal as a first-time user, you must first obtain a PIN. If you are interested in using the taxpayer portal and obtaining a PIN, please contact the Division by phone at (401) 574-8484 or by email: taxportal@tax.ri.gov.
- Once you have your PIN, go to the portal's home page and click on the "Create a New User" link in order to create a new user account and register as a user. (To go directly to the "Create a New User" section: <https://go.usa.gov/xsDd9>.) As part of the registration process, you'll use your PIN to link your portal account with the Division.
- To view the taxpayer portal's user guide: <https://go.usa.gov/xsDd5>. If you have questions about the taxpayer portal, contact the Division at (401) 574-8484 or email: taxportal@tax.ri.gov.

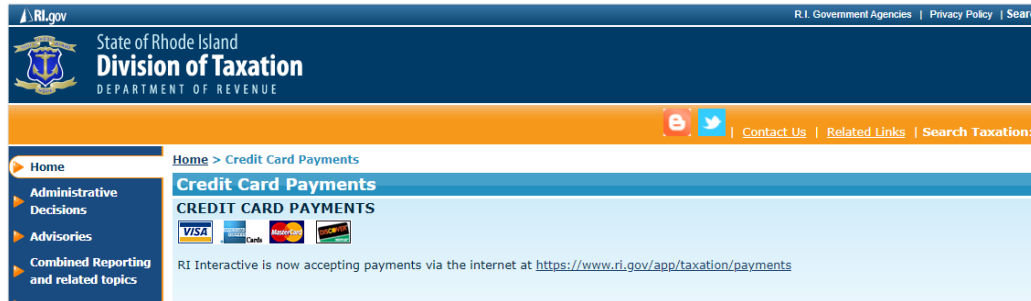
A screenshot of the Rhode Island Division of Taxation taxpayer portal. The header includes the state logo and the text "State of Rhode Island Division of Taxation DEPARTMENT OF REVENUE". Below the header is a "HOME" button. The main content area is divided into three columns. The left column is titled "Member Sign In" and contains fields for "User ID" (with a placeholder "Please Enter User ID") and "Password", followed by a "SIGN IN" button. The middle column contains customer support information: "Customer support is available weekdays between 8:30am - 3:30pm at 401-574-8484 or you can e-mail support at taxportal@tax.ri.gov at any time." and "Scheduled maintenance will be done Friday, January 22nd, from 6:30 PM - 9:30 PM. During this time the system will be unavailable. Please plan accordingly." Below this is a "Sign In - Do you have a Taxpayer Portal User ID and Password?" section with two bullet points: "Yes, I Sign into the online services for the Taxpayer Portal." (with a sub-bullet "Use the Member Sign In section to the left to access your account.") and "No, I am a first time user to the Rhode Island Taxpayer Portal and do not have a". The right column is titled "Popular Services" and lists: "Tax Forms", "Administrative Decisions", "Advisories", "Where's My Refund", "Business Registration", "Reports", and "Regulations".

Use the Rhode Island Division of Taxation's taxpayer portal to make payments quickly, securely, and easily (see screenshot above).

- ✓ **Bill Pay:** Your bank or credit union may let you use its "bill pay" feature to make tax payments. Check with your financial institution to see if the payment can be made by the June 15 deadline. If so, please remember to include as much information as possible on the payment so that the amount is properly credited to your account. That way, you can avoid incurring late charges. Also make sure that the payment goes to the following

address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.

- ✓ **Debit Card:** You can pay your balance due by using a debit card or credit card. A third-party provider charges a fee for the service. For more information, use the following link: <http://www.tax.ri.gov/misc/creditcard.php>.



Another option for making payments is to use the Rhode Island Division of Taxation's website, which allows payments by debit card or credit card easily and securely (see screenshot above).

- ✓ **Pay by Check:** You still have the option to pay by check. If you do, 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. Or use the Division's voucher. Vouchers, forms, instructions, and other documents are available via the following link: <http://www.tax.ri.gov/taxforms/>.

DROP BOX AVAILABLE

If you plan to visit the Division only to drop something off, consider using the Division's drop box, which is located on the first floor. A date stamp is also available for use. Many taxpayers and tax professionals use the Division's drop box to drop off a variety of items, including (but not limited to) the following:

- Documents related to the sale of Rhode Island real estate by nonresidents.
- Responses to the Division's request for additional information, such as copies of your Form W-2 wage statements, Forms 1099, or copies of another state's tax returns.²
- Requests for transcripts.
- Form for changing your address or changing your name (Form RI-COI).
- An application for a letter of good standing (or documents related to an existing application for a letter of good standing).

² Please drop off copies of such documents; keep the originals for your records. If you are responding to the Division's written request for documentation, please include a copy of the Division's letter; keep the original for your records.

MORE INFORMATION

- » For forms and instructions:
<http://www.tax.ri.gov/taxforms/>
- » For a list of frequently used Division webpages:
http://www.tax.ri.gov/Advisory/ADV_2021_16.pdf
- » For a list of frequently used Division phone numbers and email addresses:
http://www.tax.ri.gov/Advisory/ADV_2021_16.pdf#page=2

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours 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>
