



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2022-08  
Tax Administration  
ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS

March 3, 2022  
REVISED: March 3, 2022

### Division issues reminder for March 15 entity filing deadline

*Due date applies to calendar-year partnerships, LLCs, S corporations, and others*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, business entities, and others that the deadline this year for filing and payments for many types of entities will fall on Tuesday, March 15.

Rhode Island conforms to federal law and federal practice regarding due dates – a convenience for taxpayers and tax professionals. The following table shows the business entity and tax types subject to the March 15 deadline.

Due date of March 15, 2022, for calendar-year filers			
ENTITY/TAX TYPE	FORM	DUE DATE	EXTENDED DUE DATE
General partnership	RI-1065*	March 15, 2022	September 15, 2022
Limited partnership (LP)	RI-1065*	March 15, 2022	September 15, 2022
Limited liability partnership (LLP)	RI-1065*	March 15, 2022	September 15, 2022
Limited liability company	RI-1065*	March 15, 2022	September 15, 2022
Single-member LLC (SMLLC)*	RI-1065*	March 15, 2022	September 15, 2022
Subchapter S corporation	RI-1120S*	March 15, 2022	September 15, 2022
Withholding of pass-through entity	RI-1096PT <sup>□</sup>	March 15, 2022	September 15, 2022
Composite income tax return	RI-1040C <sup>□</sup>	March 15, 2022	September 15, 2022
Political organization tax return	RI-1120POL <sup>□</sup>	March 15, 2022	September 15, 2022
Pass-through entity election	RI-PTE <sup>□</sup>	March 15, 2022	September 15, 2022

Deadlines apply to those treated as pass-through entities for federal and Rhode Island tax purposes.  
\* Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year S corporation.  
Table lists deadlines for certain entities. See applicable forms and instructions for details on all entities and their requirements:  
<http://www.tax.ri.gov/taxforms/>.  
<sup>□</sup> May be filed via MeF or as the physical form  
<sup>□</sup> May be filed via Taxpayer Portal or as the physical form  
\*\* This table was revised on March 3, 2022, to clarify how forms may be filed.

Many forms can be filed on the Division’s new Taxpayer Portal, and payments for most tax types can be made via the Portal, regardless of how the returns are filed.

The Taxpayer Portal, available at <https://www.taxportal.ri.gov/>, allows users to:

- File - “File a Form”
- File and pay together – also available through “File a Form”
- Make a payment when filing through alternate means - “Make a Payment”

The Taxpayer Portal allows payments to be made from Checking or Savings accounts through ACH transfer. Business entities that prefer to pay via Credit/Debit Card are reminded that as long as the necessary forms are filed through the Taxpayer Portal or via paper returns, card payments can be made on the Division’s website at: <http://www.tax.ri.gov/misc/creditcard.php>.<sup>1</sup>

<sup>1</sup> Please note that Credit/Debit Card payments may be subject to fees.

If you are planning to use the Taxpayer Portal for the first time, a PIN is required to use your new account. After creating an account, contact the Division to have a PIN mailed to the address on record. This may take several business days, so please plan accordingly.

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*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>.*

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