



Rhode Island Department of Revenue

Division of Taxation

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Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
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Deadline is one week away for personal income tax

Returns and final payments due April 18; many business entities 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 is April 18, 2022.

That is also the filing deadline for certain business entities and others. Following are some points to keep in mind as the tax-filing season nears an end.

Personal income tax deadline

All resident and nonresident Rhode Island personal income tax returns and related payments for tax year 2021 must be e-filed or postmarked on or before April 18, 2022.

E-file: Filing electronically (E-File) is the suggested way to file your tax returns. E-filed returns are processed more quickly than paper returns and encounter fewer errors. E-file is also the only way to have your Rhode Island personal income tax refund deposited directly into your bank account. Direct deposit is not available for returns filed on paper.

The Division of Taxation will accept the following returns electronically this season:

Rhode Island Division of Taxation electronic filing	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs
Form RI-1041	Income tax return for certain trusts and estates

Preparers should check with their tax-preparation software providers to see if their programs are updated and ready for e-file. Whether a preparer can e-file a given form will depend on the preparer's tax-preparation software provider.

If you must file a paper return, see the end of this document for tips and advice.

Choose a preparer: Many tax professionals are available in your area to prepare and file your returns electronically. The Internal Revenue Service website has [a searchable directory](#) to help taxpayers find a tax professional in their area. The list can be sorted by [credentials and qualifications](#).

Volunteer preparers: Can't afford a paid preparer? There are many sites throughout the region where volunteers will prepare and e-file your returns for you. These include sites operated by the Volunteer Income Tax Assistance (VITA) program and the AARP Foundation Tax-Aide Program. Learn more about volunteer preparers from [the IRS website](#). For information on sites near you, call the United Way by dialing 211. The IRS has an online tool you can use to [search for a volunteer preparer near you](#). The AARP Foundation Tax Aide Program also has an online tool you can use to search for [one of its volunteer sites near you](#).

Free File: For those who cannot afford a paid preparer, another 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. Most taxpayers making \$73,000 or less can utilize this program. Review terms and conditions on the [Rhode Island Free File program webpage](#).

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 form PDF, then print out your completed form.

Office hours: Forms, instructions, and related items can also be picked up at the Division of Taxation office. The 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. on business days. You may also call the office during the same hours at (401) 574-8829. (For personal income tax, choose option # 3.)

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. When utilizing this option, avoid delays by scheduling the withdrawal (also known as "direct debit") several business days in advance of the deadline.

"Bill pay": To pay a balance due, your bank or credit union may allow you to use its online "bill pay" feature, which generates a check that your bank or credit union mails to the Division of Taxation.

If you use "bill pay", include as much information as possible, and be sure to complete the transaction several business days in advance of the deadline. By doing so, the amount can be promptly and properly credited to your account, which will help you avoid incurring interest and penalty charges. Also, when using "bill pay", 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, RI 02908.

Debit card, credit card: You may pay your balance due using your credit card or debit card online. For more information, including details on fees, visit the Division's [credit card payments webpage](#).

Payment voucher/Pay by check: 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: This season's filing deadline is Monday, April 18, 2022. All returns and payments are due on that date. 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 18. The extended due date does not apply to payment.

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, visit the [Rhode Island Secretary of State's website](#).

Remember: The extended due date is an extension of the time to **file**, not of the time to **pay**. If you can't pay what you owe by April 18, avoid the failure-to-file penalty by filing without payment and enter into an agreement to pay in installments. To learn more about 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.

What's new: A [the latest edition of the Division's newsletter](#) contains details on the current tax-filing season in Rhode Island.

Pensions: The Division has posted [a guide to the personal income tax break](#) involving income from 401(k) plans, 403(b) plans, Section 457 plans, military retirement pay, federal government pensions, state government pensions, local government pensions, private-sector pensions, annuities, and certain other such sources.

Deadlines for business entities, others

Keep in mind that April 18, 2022, is also the deadline for several business entities, and certain others:

The April 18, 2022, filing deadline
Resident and nonresident personal income tax returns
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) whose owner has a deadline of April 18
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 quarterly estimated payment for 2022 for calendar year fiduciary filers
First quarterly estimated payment for 2022 of Rhode Island personal income tax
First quarterly estimated payment, for calendar-year corporations, of 2022 Rhode Island tax

‘Where’s My 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 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 will inform you of any issue that may be delaying the processing of your return and any associated refund.

If you must file on paper

- If you are able to E-File your return, do so. E-File is the best option when available.
- E-filing your return ensures it is processed more quickly than a paper return.
- E-file is the only way to have your Rhode Island personal income tax refund deposited directly into your bank account.
- Direct deposit is not available for returns filed on paper.
- Paper returns take the longest to process. If you prepare and file a paper return, make sure your math is correct. Errors slow down processing time and delay your refund.
- For any required attachments to your return, use paper clips, binder clips, or rubber bands. Staples and sticky tape slow down processing and damage processing equipment.
- Attach all Form W-2 wage statements and other required documentation as outlined in the instructions.
- If Rhode Island personal income tax was withheld from your paycheck, pension, or other source of income last year, make sure you include a complete and accurate Schedule W with your return.
- Always remember to sign and date the return. Also, include your completed Schedule E.
- Include your Social Security number (or ITIN). If you’re married, include the Social Security number (or ITIN) of your spouse. If you have dependents, include their Social Security numbers (or ITINs).
- Include all pages of the return. Use a standard-size envelope and keep folding of the return to a minimum.
- Only include the required documents as shown in the instructions with your return. For example, do not include birth certificates.

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>.
