



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2024-11  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
March 5, 2024

### Tax Year 2023 Form RI-1065 Expanded Guidance

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today shares expanded guidance regarding the Rhode Island Form 1065 for Tax Year 2023.

As of January 1, 2023, business entities, including single member limited liability companies (SMLLCs), are required to file and pay electronically if they meet the criteria of a larger business registrant.<sup>1</sup> SMLLCs are required to file and pay the \$400 annual fee either by March 15 or April 15, depending on their entity structure.

If a SMLLC meets the criteria to file a RI-1065 electronically and is unable to do so because the software vendor does not support it, a paper filing may be submitted for Tax Year 2023 **ONLY**.

For these taxpayers, you may prepare your return using your software as normal and print it. Then file the paper RI-1065 return via postal mail or drop box.<sup>2</sup> The Division will be able to identify if the paper return was filed using a vendor that was unable to facilitate electronic filing for SMLLCs.

Please note that this exception is only for the Tax Year 2023 RI-1065. No penalties will be imposed for taxpayers unable to file this form electronically for those taxpayers whose software vendors do not support electronic filing.

Any specific questions related to the filing of the RI-1065 may be directed to the Division's Corporate Income Tax Section by email at: [Tax.Corporate@tax.ri.gov](mailto:Tax.Corporate@tax.ri.gov), or by phone at: 401-574-8829, option#6, between 8:30 a.m. and 3:30 p.m. on business days.

<sup>1</sup> More information available at: <https://tax.ri.gov/resources/businesses/electronic-filing-mandate>.

<sup>2</sup> The Division's drop box is located inside the first-floor offices for you to deliver any documents you do not feel comfortable mailing. If you choose to mail your documents, please send copies, not originals, and you may want to use certified mail to track your documents.

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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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