



# Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations  
Department of Revenue

April 16, 2012

ADV 2012-10

**Advisory:**

## Filing deadline tomorrow night

The deadline for filing your Rhode Island personal income tax return is tomorrow night.

Normally, the deadline is April 15, but that fell on Sunday this year. When that happens, the deadline is ordinarily pushed out to the next business day, which would be today, April 16. But today is Emancipation Day in Washington, D.C., which the Internal Revenue Service is observing. So the federal filing deadline is April 17 this year, and Rhode Island is following suit.

Thus, Rhode Island resident and nonresident personal income tax returns must be e-filed or postmarked by midnight tomorrow – Tuesday, April 17.

Rhode Island Tax Administrator David M. Sullivan said he expects tens of thousands of returns will be filed by tomorrow night. He urged taxpayers to file electronically, which is faster, results in fewer errors, and generates refunds more quickly. E-file also helps to ensure that returns are received and processed as promptly as possible, said Peter McVay, associate director of revenue services.

## Forms and instructions

The Tax Division has the forms, instructions, booklets, and additional information you'll need in order to complete and file your return in advance of the deadline. You may obtain [forms and other items from the Tax Division's website](#) or by visiting the Tax Division's first-floor lobby at One Capitol Hill, Providence, 8:30 a.m. to 4 p.m. today or tomorrow.

The Tax Division has issued [a special edition of its newsletter](#) to provide tax preparers, taxpayers, and others with helpful information about what's new for this filing season. In addition, the Tax Division has posted a [list of the top five errors on returns](#) so far this season – mistakes you'll want to avoid making because they could delay your refund.

If you have questions about your taxes, you may call the Tax Division at (401) 574-8829 from 8:30 a.m. to 3:30 p.m. today or tomorrow – and select option 3. (Please note, however, that call volume is extremely high right now because the deadline is just a day away.)

## Free preparation and e-file

The Tax Division offers [links to four independent tax-preparation companies](#) through which you can prepare and file both your federal and Rhode Island returns online at no charge.

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The offers aren't for everyone; you must meet certain qualifications. "Taxpayers should check to see if they're eligible, and then read each program's rules to make sure the program suits their needs," Tax Administrator David M. Sullivan said.

In addition, the offers are mainly for do-it-yourself taxpayers; they typically do not offer guidance, tax planning, or other services usually available through professionals. To take advantage of the offers, you must go through [the links on the Tax Division's website](#) – where you'll also find details about each offer. The companies behind the offers are part of the Free File Alliance, a consortium of tax software providers that make versions of their free-file products available [through the Internal Revenue Service](#).

## Pay electronically

If you have a balance due on your Rhode Island personal income tax return, and you are e-filing, you can pay what you owe electronically, online. If you e-file through a preparer, chances are that your preparer's software offers the direct debit option of making payment. If you use your own tax-preparation software, it probably offers the option, too.

So far this season, about 6,000 taxpayers have paid – or have arranged to pay – \$2.8 million in Rhode Island personal income tax through the direct debit feature on their software or their preparer's software, Tax Division figures show. (If you prefer to pay by credit card, [click here](#) for more details.)

## Most returns filed, but more to come

The Tax Division has received about 427,000 personal income tax returns so far this season, according to the latest available figures, as of April 11.

That's about 70 percent of the overall number that the agency expects to receive this year. (For all of last year, the agency received about 605,000 returns.) The latest figures suggest that while many taxpayers have already filed, more are planning to file.

	Filing season 2011	Filing season 2012	Difference
E-filed returns	347,722	365,277	+ 5.05%
Paper returns	54,588	41,992	- 23.07%
2-D barcode returns	22,537	19,525	- 13.36%
Total returns:	424,847	426,794	+ 0.46%

Cumulative figures: for tax year 2010 returns filed through April 13, 2011, tax year 2011 returns filed through April 11, 2012.

## Avoid penalties

Failure to file your Rhode Island personal income tax return as required will trigger the failure-to-file penalty – which applies at the rate of 5 percent per month, to a maximum of 25 percent of the amount due.

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So at the very least, you should file a proper return by tomorrow's deadline. If you can't file your Rhode Island personal income tax return by tomorrow's deadline, you can still avoid the failure-to-file penalty by filing a proper extension.

You may use [Form RI-4868, "Rhode Island Application for Automatic Extension of Time to File a Rhode Island Individual Income Tax Return,"](#) available on the Tax Division website. It is good for both resident and nonresident returns. It will push your filing deadline out to October 15, 2012.

Remember, though, that it is an extension of the deadline for filing. You still must pay what you owe by tomorrow night, or face penalty and interest charges. The failure-to-pay penalty is levied at the rate of 0.5 percent (one-half of 1 percent) per month, to a maximum of 25 percent of the amount due.

In addition, the Tax Division charges interest on unpaid balances at the rate of 1.5 percent per month; the maximum is 18 percent per annum.

Note that if you are not required to make a payment by tomorrow night – because your calculations show that you paid in a sufficient amount last year, for example – you need not file the Rhode Island extension form; you'll qualify for the six-month extension automatically. (When you do file, attach to your return a copy of your federal or Rhode Island's Form RI-4868.)

If you must file Form RI-4868, follow the instructions carefully and use the form to make a proper estimate. If you fail to make a proper estimate, your extension request won't be considered valid. Also please note that tomorrow night is also the deadline for filing your Rhode Island extension.

If you can't pay what you owe by the April 17 deadline, file anyway to avoid the failure-to-file penalty. You can then enter into an agreement to pay what you owe over time, in installments. To learn more about such payment plans, call the Tax Division's Compliance & Collections section, at (401) 574-8941. (Have a copy of your return handy when you call.)

***Bottom line:*** *File your return and pay what you owe by the April 17 deadline. If you can't file a return, you should at least file for an extension by midnight on April 17. If you can't pay what you owe by April 17, contact the Tax Division's Compliance & Collections section to enter into an installment agreement.*

## **Deadline for other forms; estimated payments**

Tomorrow night is also the filing deadline for property-tax relief claims on [Form RI-1040H](#) and the residential lead abatement credit on [Form RI-6238](#) for tax year 2011. Even if you plan on filing your regular return on extension, you still must file your claims for property-tax relief and for the residential lead abatement credit by tomorrow night. Also, April 17 is the deadline for calendar-year limited liability companies (LLCs) that file their annual return on [Form RI-1120S](#).

If you make quarterly estimated payments of Rhode Island personal income tax, don't forget that the deadline for the first such payment of 2012 is tomorrow night. If you didn't receive a booklet in the mail, you may [use the payment coupons and instructions available on the Tax Division website, on Form RI-1040ES](#).

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