



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

Advisory

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A note to practitioners

The Rhode Island Division of Taxation today issued the following reminders to practitioners in advance of the April 15 filing deadline.

Business-related extensions

If you plan to seek an extension for an entity that normally files its return on Form RI-1065, don't forget to use [Form RI-7004](#). Some practitioners – and software companies – are inadvertently using the wrong form – Form RI-8736. “Using the wrong form can delay processing and result in misapplication of payments,” said Rhode Island Tax Administrator David M. Sullivan.

Last filing season, Form RI-8736 was used to obtain an extension of time to file Form RI-1041 or Form RI-1065. But that has changed for this season. Form RI-8736 is now used only for obtaining an extension for trust and estate income tax returns to be filed on Form RI-1041.

- Form RI-7004 is for use by a corporation, limited liability company (LLC), or partnership for requesting an extension of the time to file Form RI-1120C, Form RI-1120S, or Form RI-1065.

LLCs and Form RI-1065

LLCs that are not taxed as corporations for federal and Rhode Island purposes must file Form RI-1065. They no longer file Form RI-1120S. The change took effect for this filing season. It applies to LLCs that are treated either as partnerships or as part of the owner's tax return (a "disregarded entity"). Form RI-1120S is reserved for entities taxed as subchapter S corporations.

A single-member LLC which does not elect to be treated as a corporation -- and which is therefore deemed to be a disregarded entity -- must file [Form RI-1065](#).

- The Form RI-1065, newly revised for this filing season, is also for limited liability partnerships (LLPs), limited partnerships (LPs), and general partnerships. For more information on the change involving LLCs and Form RI-1065, please see the Division of Taxation's [first-quarter newsletter](#).

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