



Rhode Island Department of Revenue

Division of Taxation

ADV 2016-18
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
OCTOBER 13, 2016

Filing deadline is Monday for personal income tax returns

October 17, 2016, is also extended due date for partnership, C corporation returns

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that Monday – October 17, 2016 – is the deadline for filing Rhode Island resident and nonresident personal income tax returns.

The usual deadline is in April, but some taxpayers elect to use a six-month extension, moving the deadline to October 15. This year, however, October 15 falls on a Saturday. Under Division of Taxation Regulation PIT 98-7, when the due date for filing a return or making a payment falls on a Saturday, Sunday, or Rhode Island legal holiday, the filing or payment is considered timely if it is made on the next business day. Thus, this year, personal income tax returns for tax year 2015 must be e-filed or postmarked on or before 11:59 p.m. on Monday, October 17, 2016. Final payments for tax year 2015 are also due by then.

The Division of Taxation's website has links to a number of tax-preparation programs that allow eligible taxpayers to prepare and file their federal and Rhode Island personal income tax returns online at no charge: <http://www.tax.ri.gov/misc/efile.php>. The tax-preparation programs are still available for those filing on extension.

Other returns, payments also due

The Monday deadline also applies to a number of other returns on extension, and associated payments, including the following:

- C corporations filing on Form RI-1120C (including those subject to combined reporting);
- Composite returns on Form RI-1040C;
- Pass-through withholding returns on Form RI-1096PT;
- Income tax returns for certain trusts and estates on Form RI-1041;
- Partnerships and limited liability companies (LLCs) on Form RI-1065.

Reminder: Computer conversion, limited service

The third phase of the Rhode Island Division of Taxation's changeover to a new agency-wide computer system will start on November 7, 2016, and continue through November 14, 2016.

The Division of Taxation, at One Capitol Hill in Providence, will remain open during normal business hours while the computer system conversion occurs, and many services will continue to be available.

For example, the agency’s website and email system will remain fully functional, payments will be received, and electronically filed tax returns will be received and acknowledged.

However, a number of services will not be available during the conversion, mainly because the old computer systems and the new system will be tied up with the changeover. For example, during the changeover period, the Division will be unable to issue letters of good standing, unable to release license and registration blocks, and unable to check on a taxpayer’s account balance.

Taxpayers and tax practitioners should plan ahead. For example, if someone is blocked from renewing a driver’s license, professional license, or motor vehicle registration because that person owes back taxes, that person should pay the tax debt before November 7.

The Tax Division has begun mailing each person who is subject to a license or registration block, urging them to resolve their tax matter prior to November 7. (To make arrangements to pay tax debt before November 7, call the Division of Taxation at (401) 574-8941 from 8:30 a.m. to 3:30 p.m. business days.)

All services will resume in full on November 15, 2016.

The following at-a-glance calendar shows when this phase of the conversion begins, when it ends, and the intervening period – including two regularly scheduled holidays.

Nov. 7	Nov. 8	Nov. 9	Nov. 10	Nov. 11
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Holiday: Closed (Election Day)	Wednesday Open: Limited service 8:30 a.m. to 3:30 p.m.	Thursday Open: Limited service 8:30 a.m. to 3:30 p.m.	Friday Holiday: Closed (Veterans Day)

Nov. 14	Nov. 15
Monday Open: Limited service 8:30 a.m. to 3:30 p.m.	Tuesday Open: Full service resumes 8:30 a.m. to 3:30 p.m.

The table on the following page shows some of the services that will continue to be available, and some that will not be available, during the computer changeover period.

Division of Taxation services for computer conversion period Nov. 7 through Nov. 14

<i>Services available:</i>	<i>Services <u>not</u> available:</i>
Office remains open, sections remain open	Issuing letters of good standing
Phones, emails answered (for general information only, not account-specific)	Releasing license blocks
Letters and other deliveries received by Division	Releasing registration blocks
Payments received by Division (credit card, debit card, ACH debit, ACH credit, checks)	Releasing Collections liens and levies
Employer Tax section (includes state unemployment insurance, TDI)	Checking on taxpayer account status, history
E-filed tax returns received, acknowledged	Answering taxpayer-specific inquiries
Paper-filed tax returns received	Issuing liquor license certificate of good standing
Requests for forms, instructions accepted	
General questions answered	
Website, including online services, open	
Audits and examinations continue	
Division accepting new business registrations (but not issuing permits or licenses)	
Hearings held, legal papers received	

- Conversion period starts November 7, 2016. Office will be open, but services limited, on November 7, 9, 10, and 14, 2016
- Requests to release estate tax liens will continue to be processed as usual.
- Acknowledgements of discharges of liens related to sale of Rhode Island real estate by nonresidents will continue as usual.
- Cashier window will be open and can accept payment by check or cash. Payments should be accompanied by appropriate payment coupon.
- During conversion period, there will be general processing delays in areas including billing and refunds due to need to change over computer systems.
- Office will be closed entirely for regularly scheduled holidays on November 8 (Election Day) and November 11 (Veterans Day).
- All services resume in full on November 15, 2016.
- The list above is not all-inclusive. For more information, call (401) 574-8829. Division is open to public from 8:30 a.m. to 3:30 p.m. business days.