



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2019-06  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
MARCH 14, 2019

### Division issues reminder about March 15 deadline

*Due date applies to calendar-year partnerships, LLCs, S corporations, and others*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals, business entities, and others that the deadline for filing and payments for a number of different entities is tomorrow, March 15, 2019.

In general, Rhode Island conforms to federal law and federal practice regarding due dates – a convenience for taxpayers and tax professionals.

Example:

XYZ Partnership is a calendar-year partnership treated as a pass-through entity for federal tax purposes. The due date for its 2018 information returns this season – for both federal and Rhode Island purposes – is March 15, 2019; the extended due date is September 16, 2019. Its \$400 Rhode Island filing fee is due March 15, 2019.

The following table shows the March filing deadline and September extended due date for a number of business entities and tax types.

Due date of March 15, 2019, for calendar-year filers			
ENTITY/TAX TYPE	FORM	DUE DATE	EXTENDED DUE DATE
General partnership	RI-1065	March 15, 2019	September 16, 2019
Limited partnership	RI-1065	March 15, 2019	September 16, 2019
Limited liability company	RI-1065	March 15, 2019	September 16, 2019
Single-member LLC*	RI-1065	March 15, 2019	September 16, 2019
Subchapter S corporation	RI-1120S	March 15, 2019	September 16, 2019
Withholding of pass-through entity	RI-1096PT	March 15, 2019	September 16, 2019
Composite income tax return**	RI-1040C	March 15, 2019	September 16, 2019
Political organization tax return	RI-1120POL	March 15, 2019	September 16, 2019

Deadlines apply to those treated as pass-through entities for federal tax purposes.  
\*Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year S corporation.  
\*\* Dates also apply to filers of Form RI-1040C-NE.  
Normal extended due date falls on a Sunday this year, so deadline moves to next business day.

To pay taxes/fees electronically, click [here](#). To pay by credit card or debit card, click [here](#).

The Rhode Island Division of Taxation office is located at One Capitol Hill in Providence, R.I., 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. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <http://www.tax.ri.gov/contact>