



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2021-35  
TAX ADMINISTRATION

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
SEPTEMBER 10, 2021

### **Deadline is September 15 for personal income tax estimated payments**

*Due date also applies to various filings and payments from entities*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds taxpayers and tax professionals that September 15 is the deadline for the third installment of estimated tax under the Rhode Island personal income tax.

September 15 is also the deadline for a number of business entities. For further details, please see the table below.<sup>1</sup> For information about making payments, please see the next page.

#### **SEPTEMBER 15 DUE DATE FOR THESE FILINGS AND RELATED PAYMENTS \***

FILING	FORM	DUE DATE
Personal income tax - estimate	Form RI-1040ES	September 15, 2021
Corporate income tax - estimate	Form BUS-EST	September 15, 2021
Political organization tax - estimate	Form BUS-EST	September 15, 2021
Insurance gross premiums tax - estimate	Form BUS-EST	September 15, 2021
Surplus lines broker/licensee tax - estimate	Form BUS-EST	September 15, 2021
Public service corporation tax - estimate	Form BUS-EST	September 15, 2021
Bank excise tax - estimate	Form BUS-EST	September 15, 2021
Pass-through entity election - estimate	Form BUS-EST	September 15, 2021
Bank deposits tax - estimate	Form BUS-EST	September 15, 2021
Pass-through withholding - estimate	RI-1096PT-ES	September 15, 2021
Composite tax - estimate	RI-1040C-ES	September 15, 2021
Estate and trust income tax – estimate	RI-1041ES	September 15, 2021

\* Deadline of September 15, 2021, for filings and payments applies not only to calendar-year individuals and entities, but also to fiscal-year filers depending on their year-end. Certain fiscal-year filers that have original due date of September 15, 2021, and that seek to file on extension should keep in mind that their extension is an extension of the time to file, not of the time to pay: Payment is due on September 15. Listing for corporate income tax (also known as business corporations tax) also applies to filing under mandatory unitary combined reporting. Some filers using software may use Form 1120ES instead of Form BUS-EST. Table above provides only a summary of certain key filings; for details on due dates for these and other tax types/forms/entities, see Division's website: [www.tax.ri.gov](http://www.tax.ri.gov).

### **PAYMENT METHODS**

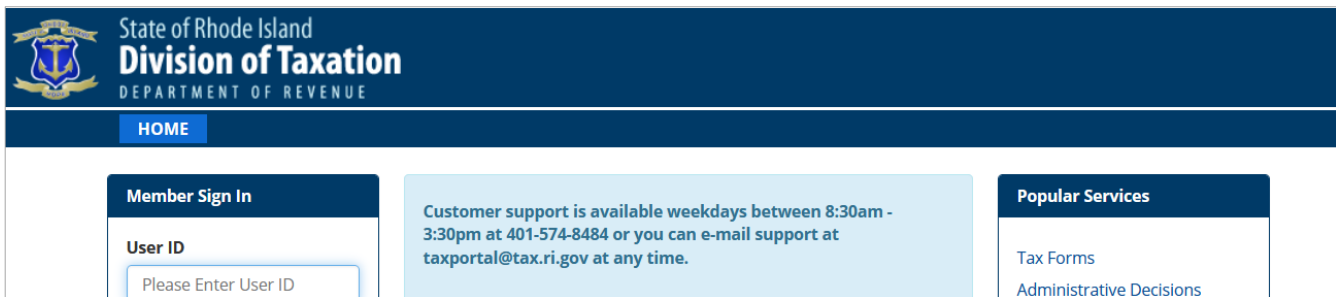
Keep in mind that, as a general rule, payments may be made electronically, and returns may be filed electronically. Following are some examples.

<sup>1</sup> The Division earlier this year postponed -- to May 17, 2021 -- the normal April 15 deadline for personal income tax filings and payments involving the 2020 tax year. However, all other due dates - for individuals, businesses, or other taxpayers - are unchanged.

- ✓ **Portal:** If you're already registered to use the Division of Taxation's taxpayer portal, you may use the portal to make the payment that's due September 15 -- whether for individual or business taxes. Use the QR code on this page or this link: <https://taxportal.ri.gov/>.

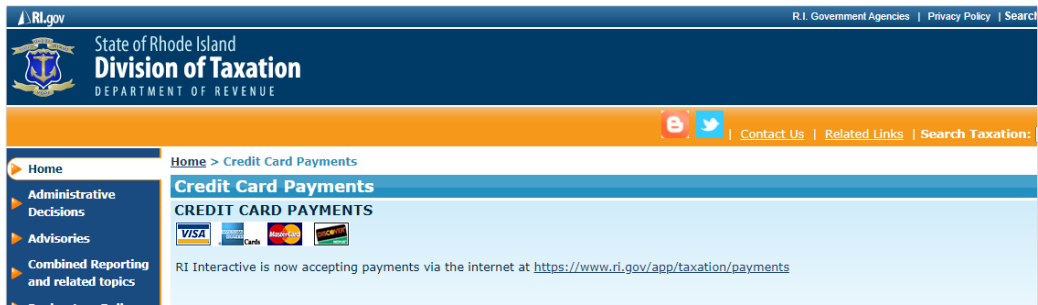


- If you're not already registered but want to use the taxpayer portal to make future payments, please use the following information.
- To gain access to the taxpayer portal as a first-time user, you must first obtain a PIN. If you are interested in using the taxpayer portal and obtaining a PIN, please contact the Division by phone at (401) 574-8484 or by email: [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov).
- Once you have your PIN, go to the portal's home page and click on the "Create a New User" link in order to create a new user account and register as a user. (To go directly to the "Create a New User" section: <https://go.usa.gov/xsDd9>.) As part of the registration process, you'll use your PIN to link your portal account with the Division.
- To view the taxpayer portal's user guide: <https://go.usa.gov/xsDd5>. If you have questions about the taxpayer portal, contact the Division at (401) 574-8484 or email: [taxportal@tax.ri.gov](mailto:taxportal@tax.ri.gov).



*Use the Rhode Island Division of Taxation's taxpayer portal to make payments quickly, securely, and easily (see screenshot above).*

- ✓ **Bill Pay:** Your bank or credit union may let you use its "bill pay" feature to make tax payments. Check with your financial institution to see if the payment can be made by the September 15 deadline. If so, please remember to include as much information as possible on the payment so that the amount is properly credited to your account. That way, you can avoid incurring late charges. Also make sure that the payment goes to the following address, not to a post office box: Rhode Island Division of Taxation, One Capitol Hill, Providence, R.I. 02908.
- ✓ **Debit Card:** You can pay your balance due by using a debit card or credit card. A third-party provider charges a fee for the service. For more information, use the following link: <http://www.tax.ri.gov/misc/creditcard.php>.



*Another option for making payments is to use the Rhode Island Division of Taxation's website, which allows payments by debit card or credit card easily and securely (see screenshot above).*

- ✓ **Pay by Check:** You still have the option to pay by check. If you do, be sure that your check is accompanied by a payment voucher. That way, your payment will be properly and promptly credited to your account. If you use tax preparation software, or your preparer does, you may use the voucher provided by the software program. Or use the Division's voucher. Vouchers, forms, instructions, and other documents are available via the following link: <http://www.tax.ri.gov/taxforms/>.

### DROP BOX AVAILABLE

If you plan to visit the Division only to drop something off, consider using the Division's drop box, which is located on the first floor. A date stamp is also available for use. Many taxpayers and tax professionals use the Division's drop box to drop off a variety of items, including (but not limited to) the following:

- Documents related to the sale of Rhode Island real estate by nonresidents.
- Responses to the Division's request for additional information, such as copies of your Form W-2 wage statements, Forms 1099, or copies of another state's tax returns.<sup>2</sup>
- Requests for transcripts.
- Form for changing your address or changing your name (Form RI-COI).
- An application for a letter of good standing (or documents related to an existing application for a letter of good standing).

### MORE INFORMATION

» For forms and instructions:

<http://www.tax.ri.gov/taxforms/>

» For a list of frequently used Division webpages, phone numbers, and email addresses:

[http://www.tax.ri.gov/Advisory/ADV\\_2021\\_33.pdf#page=2](http://www.tax.ri.gov/Advisory/ADV_2021_33.pdf#page=2)

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<sup>2</sup> Please drop off copies of such documents; keep the originals for your records. If you are responding to the Division's written request for documentation, please include a copy of the Division's letter; keep the original for your records.

## Mask mandate

The Division of Taxation reminds all visitors, regardless of their vaccination status, that they must wear a face covering. Visitors also must complete a health-screening -- either online, at <https://selfscreening.ri.gov>, or in-person at the front desk. The measures are intended to help limit the spread of the coronavirus (COVID-19).

For more information: [http://www.tax.ri.gov/Advisory/ADV\\_2021\\_33.pdf](http://www.tax.ri.gov/Advisory/ADV_2021_33.pdf).

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*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours 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>*

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