



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2022-28  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
October 13, 2022

### **Deadline is October 17 for income tax returns on extension**

*Deadline of special note for filers eligible to receive Child Tax Rebates*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that the deadline for filing Rhode Island resident and nonresident personal income tax returns on extension is Monday, October 17, 2022.

Rhode Island personal income tax returns for tax year 2021 that are on extension must be e-filed or postmarked on or before Monday, October 17, 2022.

The October 17 deadline is also the deadline for several other entities (see table below).

#### **Extended due dates – calendar-year filers**

(For 2021 tax year returns)

TAX / ENTITY	FORM	EXTENDED DUE DATE
Personal Income Tax	Form RI-1040, Form RI-1040NR	October 17, 2022
Business Corporation Tax	Form RI-1120C	October 17, 2022
Public Service Corporation Tax	Form T-72	October 17, 2022
Taxation of Banks	Form T-74	October 17, 2022
Taxation of Insurance Companies	Form T-71	October 17, 2022
Single-member LLC (SMLLC)	Form RI-1065	October 17, 2022

Notes: Extended due date for corporate income tax also applies to entities subject to mandatory unitary combined reporting. Single-member LLC (SMLLC) uses same due date and extended due date as its owner; this table assumes owner is individual or entity with extended due date of October 17.

#### **Tips for extension filers**

- File your return as soon as you are able – you do not need to wait until the deadline to file.
- File electronically
  - The Division of Taxation recommends that tax preparers and taxpayers file Rhode Island personal income tax returns electronically. E-filing is faster, more efficient, results in fewer errors, and generates refunds more quickly. Furthermore, e-filing is the only way you can have your refund deposited directly into your bank or credit union account. (Direct deposit is not available for paper filing.)
  - Preparers are subject to an e-filing mandate under [Rhode Island General Laws § 44-1-31.1](#) and Division of Taxation [Regulation 280-RICR-20-30-2](#) (“Electronic Filing for Paid Preparers”).

- Most preparers e-file returns. The Internal Revenue Service provides an online database for all authorized e-file providers that choose to be included in the database. You can locate the ones nearest you by entering your ZIP code in the search box: <https://go.usa.gov/xX97t>.
- Get help if you need it.
  - Many certified public accountants, enrolled agents, public accountants, and other preparers are available throughout the state.
  - For tips on choosing a preparer, visit the [IRS website](#). The IRS also has a searchable list of preparers in your area who currently hold professional credentials recognized by the IRS or who hold an Annual Filing Season Program Record of Completion: <http://irs.treasury.gov/rpo/rpo.jsf>.
  - If you cannot afford a preparer, you may be eligible to use a “Rhode Island Free File” program, which lets you use well-known tax software to prepare your own federal and Rhode Island returns online, and e-file them, at no charge.
  - The option to prepare and e-file your own federal and Rhode Island personal income tax returns at no charge through the [Rhode Island Free File program](#) is available through the Rhode Island Division of Taxation website (<https://tax.ri.gov/>). Many, but not all, taxpayers qualify for the free programs.



- Some volunteer tax-preparation sites operate only during the January-to-April filing season, but others operate year-round. The IRS has excellent resources available to you to find out which volunteer tax-preparation sites operate in your area at this time of year <https://www.irs.gov/individuals/free-tax-return-preparation-for-qualifying-taxpayers>.

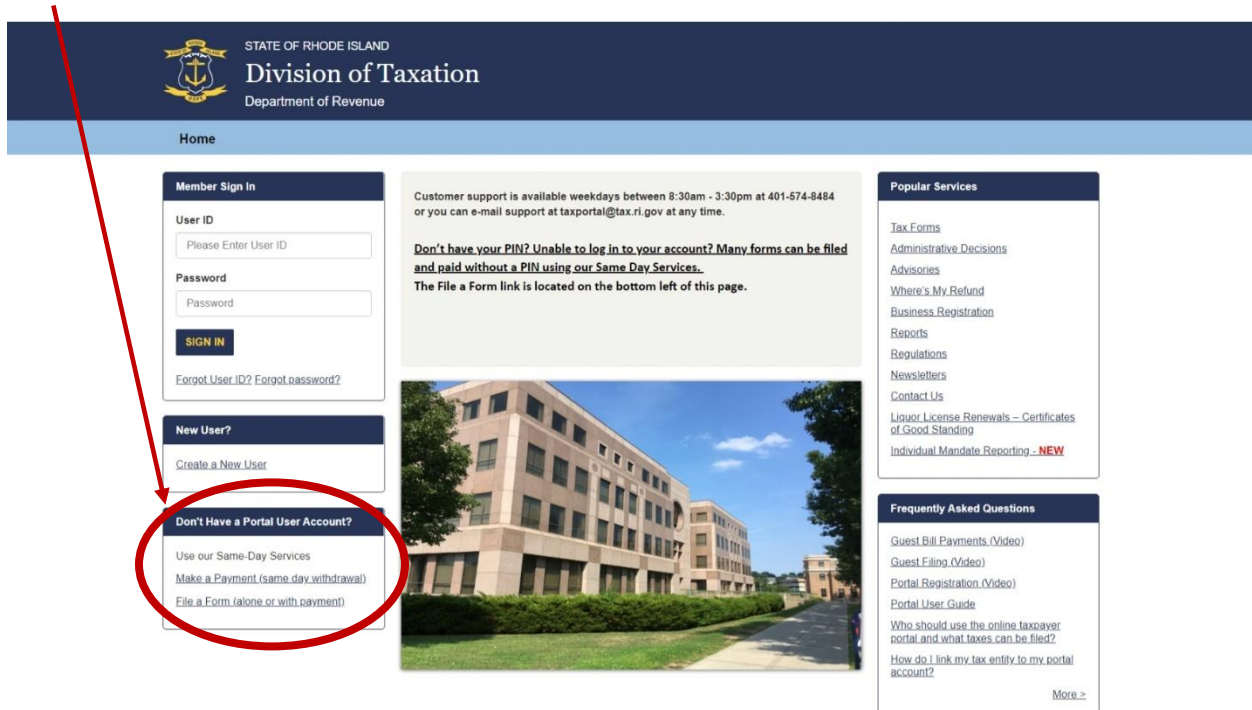
### **Contacting the Division**

- Rhode Island tax forms, instructions, and related schedules and other materials are available online at the Division of Taxation website: <http://tax.ri.gov/taxforms/>.
- Tax preparers and taxpayers with questions may contact the Division by email at any time or by phone from 8:30 a.m. to 3:30 p.m. business days. A full directory of contact information is available on the Division’s website at: <http://tax.ri.gov/contact/>.

### **Payment options**

- Use Portal to pay online
  - Individuals, businesses, tax professionals, and others may use the Division of Taxation’s Taxpayer Portal to make payments online. It’s easy, convenient, and fast.
  - If you are already registered to use the Division of Taxation’s Taxpayer Portal (<https://taxportal.ri.gov/>), you may use the portal to make payments.

- If you're not already registered for the Taxpayer Portal, you can register now. This option is best for taxpayers who intend to also use the Taxpayer Portal again in the future.
- First-time users must create an account, obtain a PIN (delivered by postal mail – so give yourself plenty of time), and validate the account. Instructions, including helpful videos are available at [www.taxportal.ri.gov](http://www.taxportal.ri.gov).
- For those taxpayers who do not intend to use the Taxpayer Portal again at a later date but would like to use it for the extended deadline, you can pay using same-day guest payments. Same-day guest payments are circled on the screenshot below. This method does not require you to obtain a PIN.



- Bill Pay
  - Your bank or credit union may let you use their “bill pay” feature to make tax payments. Check with your financial institution to see if you can use this feature to make your payment before the October 17<sup>th</sup> extended filing deadline. When making a payment through “bill pay” remember to include as much information as possible on the payment. This will ensure that the payment amount is properly credited to your amount due. Payments must be sent to the following address, not to a post office box:

Rhode Island Division of Taxation  
 One Capitol Hill  
 Providence, RI 02908

- Debit/Credit Card
  - You can pay your amount due by using a debit or credit card. VISA, American Express, MasterCard, and Discover Card are accepted. Please be aware that card payments are subject to fees. For more information, or to make a payment by card, visit <https://tax.ri.gov/online-services/make-payment-online/credit-card-payments>.

- Pay by Check
  - Electronic payments are strongly advised. If you still prefer to pay by check, please remember:
    - Be sure that your check is accompanied by a payment voucher. This ensures that your payment is properly and promptly credited to your amount due. If you or your tax preparer use tax preparation software, you can use the payment voucher provided by the software program. You can also use the Division's voucher available at: <http://www.tax.ri.gov/taxforms/>.
    - Make sure your check is fully filled out.
    - Include your full 9-digit ID number on both your voucher and your check.
    - If you are uncomfortable sending completed checks through the mail, you can sign up for the portal.
    - When making payments online, check with your bank or credit union as to the time of day by which payment must be made to be attributed to that day. Payments made after the specified time may (depending on the bank or credit union) be credited on the next business day, thus subjecting the taxpayer to late charges.

**If you cannot pay**

- If you cannot pay what you owe, at least file your return by the deadline. That way, you avoid failure-to-file penalties. Also, keep in mind the following:
  - If you cannot fully pay your Rhode Island state taxes, you can apply for an installment agreement, allowing you to pay what you owe in installments over time.
  - If you already have an installment agreement but you're unable to make your monthly installment, contact the Division by email: [Tax.Collections@tax.ri.gov](mailto:Tax.Collections@tax.ri.gov) or by phone: (401) 574-8650.
  - If you are in serious financial circumstances, you may wish to explore making an offer in compromise (OIC). In general, an OIC lets you settle your tax debt for less than the full amount you owe.

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*The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, 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 <https://tax.ri.gov/about-us/contact-us>.*

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