



Rhode Island Department of Revenue

Division of Taxation

ADV 2023-07
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
March 6, 2023

March 15 is entity filing 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 filing and payment deadline for many types of entities is fast approaching. This year, it will fall on Wednesday, March 15.

As a convenience for taxpayers and tax professionals, Rhode Island provides continuity to filing dates by conforming to federal law and federal practice regarding due dates.

The following table shows the business entity and tax types subject to the March 15 deadline.

Due date of March 15, 2023, for calendar-year filers – Tax Year 2022			
Entity/tax type	Form	Due date	Extended due date
General partnership	RI-1065*	March 15, 2023	September 15, 2023
Limited partnership (LP)	RI-1065*	March 15, 2023	September 15, 2023
Limited liability partnership (LLP)	RI-1065*	March 15, 2023	September 15, 2023
Limited liability company	RI-1065*	March 15, 2023	September 15, 2023
Single-member LLC (SMLLC)*	RI-1065*	March 15, 2023	September 15, 2023
Subchapter S corporation	RI-1120S*	March 15, 2023	September 15, 2023
Withholding of pass-through entity	RI-1096PT [□]	March 15, 2023	September 15, 2023
Composite income tax return	RI-1040C [□]	March 15, 2023	September 15, 2023
Political organization tax return	RI-1120POL [□]	March 15, 2023	September 15, 2023
Pass-through entity election	RI-PTE [□]	March 15, 2023	September 15, 2023

Deadlines apply to those treated as pass-through entities for federal and Rhode Island 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.
Table lists deadlines for certain entities. See applicable forms and instructions for details on all entities and their requirements:
<http://www.tax.ri.gov/taxforms/>
^{*} May be filed via MeF or as the physical form.
[□] May be filed via Taxpayer Portal or as the physical form.

Many forms can be filed on the Division's [Taxpayer Portal](#), including several due March 15, such as RI-1096PT, RI-1040C, RI-1120POL, and RI-PTE. Payments for most tax types can also be made via the Portal, regardless of how the returns are filed.

Taxpayers are also reminded that Tax Year 2022 final payments may now be made via MeF, at the time of filing the return.

Filing and paying by Portal or MEF are both excellent ways for entities that fall under the newly enacted Electronic Filing Mandate to comply with the mandate's requirements. While returns and payments due March 15 are not subject to the mandate, provided they are for prior periods, getting familiar with using these methods now will be useful for taxpayers moving forward. For more information on Rhode Island's Electronic Filing Mandate, visit the Division's dedicated [Electronic Filing Mandate webpage](#).

The Taxpayer Portal, available at <https://www.taxportal.ri.gov/>, allows users to:

- File - "File a Form"
- File and pay together – also available through "File a Form"

- Make a payment when filing through alternate means - “Make a Payment”

The Taxpayer Portal allows payments to be made from checking or savings accounts through ACH transfer. Business entities that prefer to pay via credit/debit card are reminded that as long as the necessary forms are filed through the Taxpayer Portal, or via paper returns if allowed, card payments can be made on the Division’s website at: <http://www.tax.ri.gov/misc/creditcard.php>.¹

If you are planning to use the Taxpayer Portal for the first time, a PIN is required to use your new account. After creating an account, contact the Division to have a PIN mailed to the address on record. This may take several business days, so please plan accordingly.

To request your PIN, or for any questions regarding the Taxpayer Portal, please contact the Division by e-mail at taxportal@tax.ri.gov or by phone at (401) 574-8484 between 8:30 a.m. and 3:30 p.m. on business days.

Reminders

Extension Filing

The Division has transitioned from the RI-7004 to the Form BUS-EXT. Details are contained in [ADV 2022-38](#). For Tax Year 2022, if an extension is being filed for the RI-1065, RI-1120S, RI-1120C, RI-PTE or RI-1120POL, the extension must be filed using the Form BUS-EXT.

Pass-through Withholding Changes

Taxpayers and tax professionals are also reminded of upcoming changes to pass-through filing. See the Division’s Advisory [ADV 2022-27](#), published October 13, 2022, for details on upcoming pass-through changes.

The first phase of pass-through filing changes will be the discontinuance of withholding of the pass-through withholding form RI-1096PT. Beginning with the first quarter of 2023, pass-through withholding estimated payments will be made on either the 2023 RI-1041ES, or 2023 BUS-EST, and select Form RI-1065/RI-1120. For Tax Year 2023, taxpayers will no longer file a RI-1096PT. These filings will be streamlined into a pass-through schedule included with the RI-1120S, RI-1065, or RI-1041, depending on the entity type.

PT Changes for Tax Year 2023	
Date	Change
04/15/23	Use BUS-EST or RI-1041ES instead of RI-1096PT-ES
03/15/24	Use BUS-EXT or RI-8736 instead of RI-4868PT; or file returns with PT Schedule
09/15/24	File returns on extension with PT Schedule

Any specific questions related to the March 15 entity filing deadline may be directed to the Division’s Corporate Income Tax Section by email at: Tax.Corporate@tax.ri.gov, or by phone at: 401-574-8829 option#6, between 8:30 a.m. and 3:30 p.m. business days.

¹ Please note that credit/debit card payments may be subject to fees.

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>.