



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-03
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
January 22, 2024

Tax filing season begins January 29, 2024

RI will follow federal season start date of 1/29/2024 and due date of 4/15/2024

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that it will be following the IRS 2024 tax filing start date of January 29 and due date of April 15 for the filing of Rhode Island Personal Income Tax returns for Tax Year 2023. Filing for some business returns also opens on January 29.

The Division reminds taxpayers that the preferred method of filing Rhode Island Personal Income taxes is through electronic means. Filing electronically has many benefits for taxpayers. It speeds up processing time for both state and federal returns, allows taxpayers to use direct deposit, and enables payments to be made electronically.

The following table outlines the returns that the Division accepts electronically through the Modernized Electronic Filing (MeF) platform:

Rhode Island Division of Taxation electronic filing	
<i>The Division will accept the following returns electronically this season:</i>	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs
Form RI-1041	Income tax return for certain trusts and estates

Preparers should check with their tax-preparation software providers to ensure their programs are updated in-line with the current filing season. Whether a preparer can e-file a given form will depend on the tax preparation software provider.

Filing electronically may also allow a significant number of filers to access preparation software for free through the “[Rhode Island Free File](#)” program. Through the Free File partnership, taxpayers that meet certain requirements can prepare their own federal and Rhode Island returns online using well-known tax preparation software. Free File enables these taxpayers to both prepare and electronically file (e-file) their returns at no charge.

Other programs available to Taxpayers that meet certain requirements include the Volunteer Income Tax Assistance (VITA) program and the AARP Tax-Aide program. Through both of these programs, qualified volunteers prepare and e-file returns for eligible taxpayers. Learn more about these programs and find out if you are eligible for either service here: [Free Tax Return Preparation for Qualifying Taxpayers | Internal Revenue Service \(irs.gov\)](#)

Taxpayers that do not qualify for Free File or a volunteer tax preparation program can still file electronically. Many tax preparers will use e-filing compatible software to prepare and file returns. Preparers that file 100 or more RI personal and corporate returns **are required to e-file**.

The IRS maintains an online database for all authorized e-file providers that choose to be included in the database. To use the [database](#), select Rhode Island from the state dropdown menu, or search by zip code.

For those preparing their taxes themselves without tax preparation software, [Personal Income Tax Forms](#) for Tax Year 2023 are available on the Division's website.

No matter how you file, you should always take care to ensure your filed tax returns are accurate.

Filing Due Date

The 2024 tax filing due date for state and federal taxes is April 15. April 15 is also the due date for paying the balance due for your Rhode Island Personal Income Tax. This due date also applies to the following Rhode Island tax filings:

- Resident and nonresident Personal Income Tax returns
- Form RI-1120C for Calendar-year C corporations
- Public service corporation tax returns
- Bank excise tax returns
- Insurance gross premiums tax returns
- Returns for single-member limited liability companies (LLCs) with owners that fall under the due date of April 15
- Fiduciary returns, using a calendar year, on Form RI-1041
- Property-tax relief claims on Form RI-1040H
- Residential lead abatement credit claims on Form RI-6238
- First quarterly estimated payment for 2024 of Rhode Island Personal Income Tax
- First quarterly estimated payment of 2024 Rhode Island tax for calendar-year corporations

Businesses

The Division has also posted [business-related forms](#) covering Tax Year 2023, including forms for C corporations, S corporations, partnerships, limited liability companies, and others. Filing for these returns also opens on January 29. Business forms, their use, and due date are presented in the following table:

Business Filings Due April 15, 2024	
Entity/tax type	Form
Corporate income tax	RI-1120C
Public service gross earnings tax	T-72
Bank excise tax	T-74
Insurance gross premiums tax	T-71
Individual income tax returns	RI-1040/RI-1040NR
Single-member LLC**	RI-1065
Income tax of trust, estate	RI-1041

* Single-member limited liability company (SMLLC) uses same due date and extended due date as its owner. Table assumes owner is calendar-year individual or entity with original due date of April 15.

Note: The extended due date for corporate income tax also applies to entities subject to mandatory unitary combined reporting.

The [2024 Employer's Income Tax Withholding Tables Booklet](#) which includes the Withholding Tax Payment Calendar is also available. Employers use the tables to calculate how much to withhold from an employee's pay for Rhode Island Personal Income tax purposes.

For employees and others, the Division recently posted the 2024 version of Form [RI W-4](#), "Employee's Withholding Allowance Certificate," which employees use to adjust the amount of Rhode Island Personal Income Tax withheld from their paychecks.

Please see [ADV 2024-02](#) for information regarding several recent tax changes that took effect on Monday, January 1, 2024. While most of the changes generally do not affect Tax Year 2023, for which businesses and individuals will begin filing tax returns starting January 29, 2024, the information may be used for tax-planning purposes throughout the 2024 calendar year.

For questions about Personal Income tax, contact the Rhode Island Division of Taxation's Personal Income Tax Taxpayer Assistance Section at: Tax.Assist@tax.ri.gov, or by telephone at: (401) 574-8829, option #3, between 8:30 a.m. and 3:30 p.m. on business days.

For questions about corporate taxes, contact the Rhode Island Division of Taxation's Corporate Tax Section at: Tax.Corporate@tax.ri.gov, or by telephone at: (401) 574-8935, between 8:30 a.m. and 3:30 p.m. on business days.

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>.
