



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-05
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
February 1, 2024

Guidance for taxpayers whose records have been destroyed by storms

PROVIDENCE, R.I. – The Rhode Island Division of Taxation urges Rhode Islanders affected by the storms, tornadoes, and flooding that began on September 10, 2023, to reach out if these disasters impact their ability to timely file their taxes.

For Rhode Island filings, the Division of Taxation will review each impacted taxpayer's request for extension on Rhode Island tax filings individually.

For federal filings, the Internal Revenue Service will provide impacted taxpayers with additional time to file for certain deadlines falling on or after September 10, 2023, and before June 17, 2024. For details on the IRS's treatment of filings and payments for impacted taxpayers, please see the [IRS's website](#).

Rhode Island taxpayers impacted will first need to contact the Division of Taxation to be approved for a possible extension on a case-by-case basis.

If you are an individual resident of the area of Providence County impacted by the storms, tornadoes, and flooding that began on September 10, 2023, as declared in the FEMA 4753-DR area, and the disaster impacted your ability to file your tax return, please contact the 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.

If you own a business in the areas of Providence County impacted by the storms, tornadoes, and flooding that began on September 10, 2023, as declared in the FEMA 4753-DR area, and the disaster impacted your ability to timely file for any Rhode Island taxes, contact the 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>.

Federal Resources

- IRS guidance: <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-taxpayers-impacted-by-severe-storms-flooding-and-tornadoes-in-rhode-island>
- FEMA 4753-DR: <https://www.fema.gov/disaster/4753/designated-areas>
- FEMA's guidance on help after a disaster, including how to apply for FEMA disaster assistance: https://www.fema.gov/sites/default/files/2020-08/fema_help-after-disaster_english_trifold.pdf
- Information from FEMA about disaster-related fraud and scams: <https://www.fema.gov/about/offices/security/disaster-fraud>
- Common misconceptions and disaster-related rumors debunked by FEMA: <https://www.fema.gov/disaster/recover/rumor-control>