



# Rhode Island Department of Revenue Division of Taxation

ADV 2024-13  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
March 11, 2024

## 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 due date for many types of entities is around the corner. This year, it will fall on Friday, March 15.

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

Due date of March 15, 2024, for calendar-year filers – Tax Year 2023			
Entity/tax type	Form	Due date	Extended due date
General partnership	RI-1065 <sup>*</sup>	March 15, 2024	September 16, 2024
Limited partnership (LP)	RI-1065 <sup>*</sup>	March 15, 2024	September 16, 2024
Limited liability partnership (LLP)	RI-1065 <sup>*</sup>	March 15, 2024	September 16, 2024
Limited liability company	RI-1065 <sup>*</sup>	March 15, 2024	September 16, 2024
Single-member LLC (SMLLC) <sup>*</sup>	RI-1065 <sup>*</sup>	March 15, 2024	September 16, 2024
Subchapter S corporation	RI-1120S <sup>*</sup>	March 15, 2024	September 16, 2024
Composite income tax return	RI-1040C <sup>□</sup>	March 15, 2024	September 16, 2024
Political organization tax return	RI-1120POL <sup>□</sup>	March 15, 2024	September 16, 2024
Pass-through entity election	RI-PTE <sup>□</sup>	March 15, 2024	September 16, 2024

Deadlines apply to those treated as pass-through entities for federal and Rhode Island tax purposes.  
<sup>\*</sup>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/forms/>.  
<sup>□</sup>May be filed via MeF. May be filed as paper return if entity is not subject to [Electronic Filing Mandate](#).  
<sup>□</sup>May be filed via Taxpayer Portal. May be filed as paper return if entity is not subject to [Electronic Filing Mandate](#).

Many forms can be filed on the Division's [Taxpayer Portal](#), including several due March 15, such as RI-1040C, RI-1120POL, and RI-PTE.<sup>1</sup> 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 2023 final payments may 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 Electronic Filing Mandate to comply with the mandate's requirements. 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://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

<sup>1</sup> RI-PTE for Tax Year 2023 ONLY may be filed as a paper return in certain cases. Please see the [Division's Advisory 2024-10](#).

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>.<sup>2</sup> For information on the Taxpayer Portal, please see [Advisory 2023-15](#).

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

### Pass-through Withholding Changes

Taxpayers and tax professionals are reminded that changes to pass-through filing in Rhode Island are ongoing. See the Division's [Advisory 2023-12](#) for details.

- The first phase of pass-through filing changes discontinued the pass-through withholding form RI-1096PT.
- Pass-through withholding estimated payments should be made on the RI-1041ES, or BUS-EST, and, in some circumstances, Form RI-1065/RI-1120.
  - Rhode Island **does not** use Form RI-7004 for tax years after 2022.
- If an extension is being filed for the RI-1065, RI-1120S, RI-1120C, or RI-PTE, the extension must be filed using the Form BUS-EXT.
- For Tax Year 2023, taxpayers will file the RI-Schedule PTW or RI-Schedule PTW-1041 included with the RI-1120S, RI-1065, or RI-1041, depending on the entity type.<sup>3</sup> The PTW replaces the RI-1096PT.

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 PTW Schedule
03/15/24 & 04/15/24	Pass through withholding filed on PTW schedule, instead of RI-1096PT
09/15/24	File returns on extension with PTW 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](mailto:Tax.Corporate@tax.ri.gov), or by phone at: 401-574-8829 option#6, between 8:30 a.m. and 3:30 p.m. on business days.

<sup>2</sup> Please note that credit/debit card payments may be subject to fees.

<sup>3</sup> For more information on Schedule PTW see the Division's [Advisory 2024-12](#).

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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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