



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

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Advisory:

Filing season to start on time on January 22

PROVIDENCE, R.I. – The Rhode Island Division of Taxation will begin accepting and processing state personal income tax returns as scheduled on January 22, 2013, Tax Administrator David M. Sullivan announced today.

“No matter when taxpayers file their Rhode Island personal income tax returns during this coming filing season, the Division of Taxation will be ready to accept their returns” on schedule and without delay starting January 22, Sullivan said.

Tax preparation

Calculation of the Rhode Island personal income tax starts with federal adjusted gross income (AGI), which is found on the front of the federal return. Thus, many filers of Rhode Island returns cannot do their Rhode Island personal income tax returns until they do their federal returns.

The Internal Revenue Service on Tuesday said that the federal filing season will not start until January 30, about eight days later than previously estimated. The IRS needs time to implement recently enacted changes to federal tax law. Therefore, some taxpayers will not be able to do their Rhode Island returns until January 30 at the earliest.

Tax filing

Some Rhode Island taxpayers may be able to calculate their federal AGI regardless of the recent changes in federal tax law – and may therefore be able to file their Rhode Island returns as early as January 22. It is not clear whether such taxpayers will be able to e-file their Rhode Island returns at that point, or will have to wait until January 30.

Via a longstanding federal-state partnership, e-filed Rhode Island personal income tax returns are transmitted to the IRS then downloaded by the Division of Taxation. So whether you can e-file a Rhode Island return before January 30 will generally depend on when the IRS (and your software provider/transmitter) will start accepting electronic transmission of state returns.

“We’re ready to accept e-filed returns, and when the IRS is ready to pass them to us, we’re ready to accept them,” said Susan M. Galvin, chief of the Division of Taxation’s E-Government and Processing sections. If you can prepare and file your Rhode Island return before January 30, it’s best to e-file instead of filing it on paper. E-filing results in fewer errors, faster processing, and swifter issuing of refunds, said Peter McVay, Rhode Island associate director of revenue services.

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For example, if you file a paper return January 22, it could take four to six weeks to receive your refund. But if you e-file, even as late as January 30, you could get your refund in just one or two weeks. E-filing also gives you the option to have your refund deposited directly into your bank or credit union account, an option that is not available to paper filers, Galvin noted.

Delayed start

Most Rhode Island taxpayers will be able to calculate their federal AGI -- and file their federal returns -- starting January 30, and thus will be able to file their Rhode Island returns starting January 30, too, Sullivan said.

But some taxpayers will not be able to file their federal returns until late February or sometime in March because of more extensive form and processing system changes at the IRS. This group includes people claiming federal residential energy credits, depreciation of property, or general business credits, [the IRS said on January 8](#).

Most in this group typically file more complex tax returns and typically file closer to the April 15 deadline or obtain an extension. Such taxpayers probably will not be able to file their Rhode Island returns until late February or sometime in March due to the impact of the federal changes.

Property-tax relief claims (Form RI-1040H)

The Division of Taxation on January 22 will begin accepting and processing, on schedule, claims under the statewide property-tax relief program on Form RI-1040H. (Many people file a stand-alone Form RI-1040H because they are not required to file a personal income tax return. The form requires a special calculation involving one's household income, not federal AGI.)

Overall, Sullivan said, "We began making preparations for the coming filing season even before last year's filing season was over. Our capable staff at the Division of Taxation, along with the professional support we receive from the Division of Information Technology, is well-positioned to accept and process returns in the usual prompt and efficient manner."

- Rhode Island personal income tax forms and booklets covering the 2012 tax year are already available for download: <http://www.tax.ri.gov/taxforms/personal.php>
- Taxpayers who have questions may call the Division of Taxation at (401) 574-8829 (choose option 3) from 8:30 a.m. to 4 p.m. business days. To request forms, call (401) 574-8970.

Corporate tax returns

The Division of Taxation will begin accepting e-filed Rhode Island corporate returns – on Forms RI-1120C, RI-1120S, and RI-1065 – starting January 22.

Sales tax reconciliation

Retailers filing the annual sales tax reconciliation are now able to file it online, using ACH debit: <https://www.ri.gov/taxation/business/index.php>

To use the online filing system, you must have already created your Rhode Island business tax EFT filing account, and you must use the ACH debit option. You may use the online option to file either the regular annual sales tax reconciliation, or the annual sales tax reconciliation for retailers of alcoholic beverages. The annual sales tax reconciliation is due on or before January 31, 2013, whether filed online or on paper. More information about the annual reconciliation is available on the Division of Taxation's website: <http://www.tax.ri.gov/Advisory/ADV%202012-37.pdf>

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