



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

April 5, 2013

ADV 2013-09

Advisory:

Filing season update

This update includes information about the following:

- Ten days to deadline
- Last-minute filing season tips
- Sales tax permits

Ten days to tax deadline

The Rhode Island Division of Taxation today reminded taxpayers that there are only 10 days left until the deadline for filing Rhode Island personal income tax returns. Resident and nonresident returns must be e-filed or postmarked on or before 11:59 p.m. on Monday, April 15, 2013.

“There have been times in the past when the mid-April filing deadline fell on a day other than April 15,” said Rhode Island Tax Administrator David M. Sullivan. “But this year, April 15 is really April 15.” He urged taxpayers to complete their returns as soon as possible – and to file them electronically – to avoid the last-minute crunch and to ensure prompt processing. Nearly 90 percent of returns have been e-filed so far.

| | Filing season 2012 | Filing season 2013 | Difference |
|-----------------------|--------------------|--------------------|------------|
| E-filed returns | 309,430 | 330,134 | + 6.69 % |
| Paper returns | 33,386 | 27,117 | - 18.78 % |
| 2-D barcode returns | 15,821 | 12,668 | - 19.93 % |
| Total returns: | 358,637 | 369,919 | + 3.15 % |
| % of returns e-filed: | 86.28% | 89.24% | + 3.43 % |

Cumulative figures for tax year 2011 returns filed through March 28, 2012, and tax year 2012 returns filed through April 3, 2013. Table uses April 3, 2013, data because start of federal and state filing seasons was delayed this year due to federal legislation.

Free preparation and e-file

The Rhode Island Division of Taxation's website includes links to [five online tax-preparation programs](#) that allow eligible taxpayers to prepare and file their federal and Rhode Island personal income tax returns at no charge.

The offers aren't for everyone. "Taxpayers should check to see if they're eligible, and then read each program's rules to make sure the program suits their needs," Sullivan said.

To take advantage of the offers, you must go through [the links on the Tax Division's website](#) -- where you'll also find details about each offer. The companies behind the offers are part of the Free File Alliance, a consortium of tax software providers that make versions of their free-file products available [through the Internal Revenue Service](#).

Forms, instructions

Looking for forms, instructions, booklets, and additional information in advance of the April 15 filing deadline? You have several options:

- Download them from the [Tax Division's website](#).
- Obtain them by visiting the agency's first-floor lobby, One Capitol Hill, Providence, between 8:30 a.m. and 4 p.m. business days.
- Have them sent to you by calling the agency's forms request line at (401) 574-8970.

The Tax Division has also issued [a special edition of its newsletter](#) with helpful information about what's new for this filing season. If you have questions about your taxes, call the Tax Division at (401) 574-8829 from 8:30 a.m. to 3:30 p.m. business days. (When calling, please select option 3.)

Getting an extension

If you can't file your Rhode Island personal income tax return by the April 15, 2013, deadline, you can file for an automatic six-month extension. It'll push your filing deadline out to October 15, 2013. The extension is for resident and nonresident returns.

No balance due: If you are not required to make a payment by April 15 – because your calculations show that you paid in a sufficient amount last year, for example – don't file the Rhode Island extension form. But when you file your Rhode Island return by the October 15 deadline, attach a copy of your federal extension application.

Balance due: Remember that it's an extension of the time to file, not of the time to pay. "You still must pay what you owe by April 15, or face penalty and interest charges," said Peter McVay, associate director of revenue services.

- For information about how to make a proper estimate when filing for an extension, please see the [latest issue of the Division of Taxation newsletter](#).

If you'll have a balance due, file [Form RI-4868](#) on paper. (If you'll have a balance due in April and [pay it by credit card](#), you don't have to file a Form RI-4868. A third-party fee is charged when you pay by credit card.)

If you can't pay what you owe by April 15, file anyway to avoid the failure-to-file (late filing) penalty, then enter into an agreement to pay what you owe over time, in installments. To learn more about such payment plans, call the Tax Division's Compliance & Collections section, at (401) 574-8941. (Have a copy of your return handy when you call.)

Deadline for other forms

April 15 is the final deadline for property-tax relief claims on [Form RI-1040H](#) and for the residential lead abatement credit on [Form RI-6238](#). Even if you plan to file your regular return on extension, you still must file your claims for property-tax relief and for the residential lead abatement credit by April 15.

April 15 is also the filing deadline for calendar-year limited liability companies (LLCs) that are taxed as pass-through entities and that file their return on [Form RI-1065](#). It is also the deadline for calendar-year limited partnerships (LPs), limited liability partnerships (LLPs), general partnerships, and single-member LLCs that file their annual return on [Form RI-1065](#) (a portion of which is shown below).

| | | |
|---|--|-------------|
| RI-1065 | Rhode Island Partnership Income Return | |
| Amended <input type="checkbox"/> | TO BE FILED BY LLCs, LLPs, LPs and Partnerships for calendar year 2012 | 2012 |
| Initial Return <input type="checkbox"/> | or fiscal year beginning _____ - ending _____ | |
| | Due on or before the 15 th day of the 4 th month after close of the taxable year | |

Estimated tax payments

If you make quarterly estimated payments of Rhode Island personal income tax, don't forget that the deadline for the first such payment of 2013 is April 15, 2013. If you didn't receive a booklet in the mail, you may use the payment coupons and instructions posted on the Division of Taxation website: [Form RI-1040ES](#).

Refunds average \$536 so far, up 4%

So far this season, the Tax Division has issued about 3 percent fewer refunds than at the same point last year. But the overall dollar amount of refunds is up so far this year, and so is the average amount per refund.

Use the ["Where's My Refund"](#) tool on the Tax Division's website to check the status of your refund. The tool is updated once a week, usually by Saturday, with fresh figures.

| | Filing season 2012 | Filing season 2013 | Difference |
|-----------------------|--------------------|--------------------|------------|
| Number of refunds | 267,170 | 259,473 | - 2.88% |
| Total amount refunded | \$137,632,600 | \$139,000,373 | +0.99% |
| Average refund | \$515 | \$536 | +4.08% |

Cumulative figures for tax year 2011 refunds through March 23, 2012, and for tax year 2012 refunds through March 22, 2013. Figures are before interest and offset, and do not include refunds for tax years other than those stated.

Sales tax permits and block program

The Division of Taxation's Compliance & Collections section in March mailed notices to approximately 4,650 holders of sales permits, reminding them that they are delinquent on state tax.

The Tax Division has placed a "block" on their accounts, preventing renewal of their sales tax permits because they are delinquent on certain state taxes – such as sales, meals and beverage, hotel and/or withholding tax – and have not met their obligations.

If you don't have a retail sales tax permit, you cannot legally operate a retail sales business in Rhode Island.

If you hold a retail sales permit and you're delinquent on your state taxes, your best bet is to pay what you owe. That way, you can get your retail sales permit renewed – which means you'll legally be able to continue conducting your retail sales business in Rhode Island. If you have questions, or seek to make arrangements to pay, call the Compliance & Collections section at (401) 574-8941 from 8:30 a.m. and 4 p.m. business days.

Updates: Keep up with the latest Tax Division news by viewing our [Facebook](#) page or [blog](#), or following us on [Twitter](#). To receive our e-mails in your inbox, send us an [e-mail](#) and include the word SUBSCRIBE in capital letters in the subject block.

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