



Rhode Island Division of Taxation

State of Rhode Island and Providence Plantations
Department of Revenue

Advisory

April 12, 2013

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Monday's the deadline

Monday is the deadline for filing Rhode Island personal income tax returns. Resident and nonresident returns must be electronically filed or postmarked on or before 11:59 p.m. on Monday, April 15, 2013.

"The deadline is just three days away," said Rhode Island Tax Administrator David M. Sullivan. "This is the last weekend before the deadline, so please take advantage of it." He urged taxpayers to complete their returns as soon as possible – and to file them electronically – to ensure prompt processing. Nearly 90 percent of all returns filed so far this season have been e-filed.

	Filing season 2012	Filing season 2013	Difference
E-filed returns	365,277	362,551	- 0.75 %
Paper returns	41,992	37,815	- 9.95 %
2-D barcode returns	19,525	14,404	- 26.23 %
Total returns:	426,794	414,770	- 2.82 %
% of returns e-filed:	85.59%	87.41%	+ 2.13 %

Cumulative figures for tax year 2011 returns filed through April 11, 2012, and tax year 2012 returns filed through April 10, 2013. Total number of returns filed so far this year is down somewhat compared with same period a year ago mainly because start of this year's federal and state filing season was delayed to accommodate last-minute changes made to federal tax laws.

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. Each program has eligibility rules and other details.

Forms, instructions

Looking for forms, instructions, booklets, and additional information in advance of the April 15 filing deadline?

- 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.

The Tax Division has [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 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 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 penalty – and enter into an agreement to pay 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](#).

Corporate e-file

The number of corporate returns filed electronically is way up so far this year, mainly the result of the Division of Taxation's election to begin enforcing the state's corporate e-file mandate in January 2013. (In general, the mandate applies to paid preparers and involves Form RI-1120C, Form RI-1120S, and Form RI-1065.)

	Filing season 2012	Filing season 2013	Difference
E-filed returns	7,116	14,184	+ 99.33 %
Paper returns	10,126	5,095	- 49.68 %
Total returns:	17,242	19,279	+ 11.81 %
% of returns e-filed:	41.27%	73.57%	+ 78.26 %

Cumulative figures for tax year 2011 returns filed through April 7, 2012, and tax year 2012 returns filed through April 6, 2013.

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. 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 \$530 so far

The Rhode Island Division of Taxation has issued about \$166 million in personal income tax refunds so far this year, up 2.5 percent from the same point last year.

The average refund is up 3 percent, to \$530 so far this year.

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	315,194	313,320	- 0.59%
Total amount refunded	\$161,946,199	\$166,010,368	+2.51%
Average refund	\$514	\$530	+3.11%

Cumulative figures for tax year 2011 refunds through April 6, 2012, and for tax year 2012 refunds through April 5, 2013. Figures are before interest and offset, and do not include refunds for tax years other than those stated.

Practitioner note: extensions, LLCs

The Division of Taxation on April 11 issued reminders about the following:

- which form to use for business-related extensions, and
- which form to use for LLC returns.

The reminders are in a ["note to practitioners" posted on the agency's website](#).

Employer taxes

The Rhode Island Division of Taxation has opened the [electronic filing and payment portal for employers making their quarterly wage and tax report](#) for the first quarter.

The portal, which allows for e-filing the Form TX-17, will remain open through April 30, 2013, the date on which the returns and payments are due.

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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