



Rhode Island Department of Revenue

Division of Taxation

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TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
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Filing season begins on January 23

Division of Taxation to begin processing e-filed and paper returns for 2016 tax year

PROVIDENCE, R.I. – The Rhode Island Division of Taxation announced today that the filing season for Rhode Island resident and nonresident personal income tax returns will begin on Monday, January 23, 2017.

On that day, the Division will officially begin processing electronically filed personal income tax returns as well as paper returns. The Internal Revenue Service launches the federal filing season on the same date. For the benefit and convenience of taxpayers and tax preparers, the Rhode Island launch date will be the same as the federal launch date.

The Division expects to receive and process more than 640,000 resident and nonresident personal income tax returns this year. This season's filing deadline is April 18, 2017.

Rhode Island personal income tax returns			
	Calendar year 2015	Calendar year 2016	Difference
Number of returns	641,642	645,227	+0.56%
Number of refunds	454,214	456,894	+ 0.59%
Refunds as % of total	70.79%	70.81%	

Numbers are as of December 31, do not count carryforwards or offsets, and are subject to rounding.

File electronically

The Division of Taxation urges taxpayers and tax preparers to file returns electronically. E-filing is faster, results in fewer errors, and provides the filer with an electronic filing acknowledgement. In addition, e-filing is the only method available to have your refund deposited directly into your bank or credit union account; direct deposit is not available for paper returns.

Rhode Island Division of Taxation electronic filing	
<i>When the filing season starts on January 23, 2017, the Rhode Island Division of Taxation will accept the following returns electronically:</i>	
Form RI-1040	Resident personal income tax return
Form RI-1040NR	Nonresident personal income tax return
Form RI-1120C	Business corporation tax return – C corporations
Form RI-1120S	Business corporation tax return – S corporations
Form RI-1065	For partnerships, LLPs, LPs, LLCs, single-member LLCs

Preparers should check with their tax-preparation software provider to see if their programs have been tested and accepted for Rhode Island's e-file program.

Top priorities for the Division of Taxation include protecting taxpayer information, safeguarding tax dollars, and ensuring that the right refund amount goes to the right person in a timely fashion. Taxpayers can help by filing electronically and using direct deposit, which is the most secure and effective way to receive your refund. Last year, the Division issued more than 456,000 refunds totaling \$279 million in the aggregate.

Rhode Island personal income tax refunds			
	Calendar year 2015	Calendar year 2016	Difference
Number of refunds	454,214	456,894	+ 0.59%
Total dollar amount	\$249,597,074.19	\$279,878,237.91	+12.1%
Average refund	\$549.51	\$612.57	+11.5%

Numbers are as of December 31, do not count carryforwards or offsets, and are subject to rounding.

For those who file paper returns, the Division urges the use of tax preparation software so that the resulting return can be filed with a two-dimensional barcode. Paper returns with 2-D barcodes process more effectively and efficiently and result in fewer errors.

For those without tax preparation software, forms for the new filing season, covering tax year 2016, are now available on the Division's website: <http://www.tax.ri.gov/taxforms/personal.php>. Among the forms now available for download from the Division's website is Form RI-1040H, involving the statewide property-tax relief credit.

Filing tips

The Division of Taxation urges taxpayers and preparers to make sure that a Rhode Island personal income tax return includes a properly and accurately completed Schedule W (assuming that the taxpayer had Rhode Island personal income tax withheld last year, from a paycheck, a pension, or other such source of income).

When filing a paper return, taxpayers should make sure that the return is signed and dated. When making a payment, taxpayers should be sure to include a payment voucher. For those using tax software, vouchers can be printed out along with a copy of the return. Vouchers are also on the Division website: http://www.tax.ri.gov/forms/2016/Income/2016%20RI-1040V_h.pdf

The Division urges taxpayers to begin gathering and organizing their financial records for 2016 in preparation for the coming tax-filing season. For example, those claiming certain tax credits should be prepared to provide supporting documentation:

- Because the earned income credit is intended for those who have earned income (and who meet certain other requirements), those claiming the credit need to have *bona fide* documentation showing the source(s) of their earned income, such as Form W-2 wage statements.
- Because the statewide property-tax relief credit (Form RI-1040H) is generally intended for those who own or rent local property (and who meet certain other requirements), those claiming the credit need to have *bona fide* documentation showing that they paid local property tax, or paid rent to a landlord that paid local property tax.

Contacting the Division of Taxation

There are a number of convenient ways to directly reach the Division regarding your Rhode Island personal income tax return or refund. Email the Division using the following address: Tax.Assist@tax.ri.gov.

Or call the Division at (401) 574-8829 (choose option # 3), or visit the Division's office on the first floor of the Powers Building, at One Capitol Hill, diagonally across from the Smith Street entrance of the State House. The Division is typically open to the public from 8:30 a.m. to 3:30 p.m. business days. Also, beginning in early February, the Division will regularly update its online "Where's My Refund?" tool: <https://www.ri.gov/taxation/refund/>.

(The Division of Taxation cannot directly respond to taxpayer inquiries via social media, such as Twitter and Facebook, because of State statutes protecting taxpayer confidentiality. For the same reason, individual taxpayer inquiries cannot be directly addressed when made through traditional media, such as TV stations and talk-show programs. The Division recommends using the contact information listed above – including the email address, phone number, and office visit information.)

Fighting fraud

The IRS, state tax agencies, and the tax professional industry have joined forces to form the Security Summit, working in partnership to combat tax refund fraud, fraudulent tax returns, and identity theft-related fraud. The Security Summit recently launched a public awareness campaign and a series of security awareness tips to guard against efforts by cybercriminals. The IRS and the states have also taken steps to increase scrutiny of tax returns this season.



The enhanced security measures, in place to protect your personal information and to combat fraud, have increased the time it takes many states, including Rhode Island, to process and issue refunds. Also, the IRS is required by federal statute to delay, until February 15, 2017, the issuing of refunds that involve the earned income credit and additional child tax credit – to allow additional time to help prevent revenue lost due to identity theft and refund fraud related to fabricated wages and withholdings.

The Rhode Island Division of Taxation asks your patience as Rhode Island and many other states implement enhanced efforts to safeguard taxpayer dollars, combat tax refund fraud, and protect your personal information. The Division this filing season will take the time necessary to review and verify the information on all tax returns to make sure that the right refund goes to the right person.

Calendar of due dates

The 2017 calendar of filing due dates for withholding has now been posted. The calendar is available for viewing or download at the following link: <http://www.tax.ri.gov/documents/information/2017/2017%20TXCLDR%20WITHHOLDING.pdf>

The 2017 calendar of due dates for sales and excise taxes has also been posted. The calendar is available for viewing or download at the following link: <http://www.tax.ri.gov/documents/information/2017/2017%20TXCLDR%20SALES.pdf>