



Rhode Island Department of Revenue

Division of Taxation

ADV 2018-39
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
SEPTEMBER 13, 2018

Deadline is Monday for estimated payments

Normally, deadline would be September 15, but that falls on weekend this year

PROVIDENCE, R.I. – The Rhode Island Division of Taxation reminds tax professionals and taxpayers that Monday is the deadline for certain payments of estimated tax.

The deadline normally would be September 15, but that falls on a Saturday this year, so the deadline shifts to the next business day. Thus, this year's deadline is Monday, September 17, 2018.

PAYMENTS OF ESTIMATED TAX

Third-quarter estimated payments of Rhode Island personal income tax are due on or before 11:59 p.m. on Monday, September 17. Payments may be made through the Division's website using a credit card or debit card. For more information, including details on fees: <http://www.tax.ri.gov/misc/creditcard.php>.

If paying by check, use payment coupons to ensure that payments are properly processed and accounted for. Paid preparers typically issue personalized payment coupons for their clients. Taxpayers can use estimated-tax coupons mailed them by the Division, or blank coupons from the Division's website. For the blank version, see: <https://go.usa.gov/xPrrj>.

Other taxes subject to the September 17 deadline include the following:

- estimated payments of Rhode Island pass-through withholding;
- estimated payments of Rhode Island composite income tax;
- estimated payments for trusts and estates; and
- estimated payments for certain businesses and entities – see: <https://go.usa.gov/xPrrr>.

Keep in mind that some payments may be made electronically. For more information, see: <https://www.ri.gov/taxation/business/index.php>.

- ✓ *When making payments online, check with your bank as to the time on September 17 by which payment must be made. Payments made after the specified time may (depending on the bank) be credited on the next business day, thus subjecting the taxpayer to interest and penalty for late payment. (If using your bank's "bill pay" feature, arrange payment several business days in advance to ensure that payment is credited to your account on time.)*

The Rhode Island Division of Taxation office is located at One Capitol Hill in Providence, R.I., diagonally across from the Smith Street entrance to the State House, and 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 <http://www.tax.ri.gov/contact/>.
