



# Rhode Island Department of Revenue

## Division of Taxation

ADV 2018-42  
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS  
OCTOBER 23, 2018

### **Annual e-file production shutdown and switchover is November 17**

*That will be the last day to e-file Rhode Island returns for tax year 2017*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation's annual electronic filing shutdown and switchover will occur on November 17, 2018.

Individuals and businesses seeking to e-file their Rhode Island returns for tax year 2017 must do so on or before Saturday, November 17, 2018. After that date, returns for tax year 2017 must be filed on paper.

Each year, the Division temporarily closes its system to e-filing in order to prepare the system for the upcoming filing season. The Internal Revenue Service, and many other states, follow the same practice. This year, the Rhode Island modernized e-file (MeF) shutdown and cutover will occur on Saturday, November 17, 2018, the same date as the IRS's.

#### **Schedule for annual e-file production shutdown and switchover November 17, 2018**

	DEADLINE:
Transmissions of e-filed personal, business returns*	10:00 p.m.**
Shutdown begins	at 11:59 p.m.**

\* Rhode Island resident and nonresident Form RI-1040, Form RI-1120C, Form RI-1120S, and Form RI-1065 for tax year 2017 (including fiscal-year returns).

\*\* Eastern Time.

Note: The Division of Taxation anticipates that, after the shutdown, the cleaning out of any backlog and the issuing of any outstanding acknowledgements could extend through Tuesday, November 20, 2018. The Division of Taxation expects e-filing to resume in January 2019, but only for tax year 2018 Rhode Island returns. (For federal purposes, the e-file shutdown and cutover is for Form 1040 personal income tax returns; the IRS will issue a separate announcement for the e-file shutdown and cutover regarding business returns. See IRS.gov for more information.)

#### **Transmission schedule**

To ensure that all e-filed Rhode Island returns for tax year 2017 on Form RI-1040 (resident and nonresident), Form RI-1120C, Form RI-1120S, and Form RI-1065 are processed in a timely manner, transmitters must abide by the schedule.

All e-filed Rhode Island returns for tax year 2017 will have a transmission deadline of 10:00 p.m. Eastern Time on Saturday, November 17, 2018. To avoid any last-minute logjams, preparers and taxpayers should get their electronic submissions to their transmitters well in advance of the deadline.

For e-file purposes, Rhode Island accepts only current-year returns. Thus, November 17, 2018, is the deadline for e-filing Rhode Island personal and business tax returns for the 2017 tax year.

When the switchover is completed, and the Division of Taxation reopens to e-filing, scheduled for January 2019, e-filing will be available only for returns for the 2018 tax year.

### **Fiscal-year filers**

How the annual e-file production shutdown will affect fiscal-year filers depends on the filer's deadline. For example, a fiscal-year filer with a due date of November 30, 2018, can still e-file, but only if willing to file early, by the November 17, 2018, e-file shutdown. Otherwise, the entity will have to file on paper.

Practitioners who, because of the e-file shutdown and cutover, must file their client returns on paper will not be penalized under terms of Rhode Island's e-file mandate. For more on the mandate, see [Rhode Island General Laws § 44-1-31.1](#) and [Regulation 280-RICR-20-30-2](#) ("Electronic Filing for Paid Preparers").

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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/>.

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