

November 12, 2015  
ADVISORY: ADV 2015-21

### Annual e-file production shutdown and switchover is November 21

*That is when Rhode Island will stop accepting e-filed personal, business returns for tax year 2014*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation is scheduling its annual electronic filing shutdown and switchover for November 21, 2015.

“Each year, we temporarily close our system to e-filing in order to prepare the system for the upcoming filing season, just as the Internal Revenue Service and many other jurisdictions do at this time of year,” said Rhode Island Tax Administrator David M. Sullivan. This year, the shutdown will occur on Saturday, November 21, 2015, he said.

Schedule for annual e-file production shutdown and switchover November 21, 2015	
Transmission of:	Deadline:
E-filed personal and business returns*	Transmitters must submit before 10:00 a.m.**
Acknowledgements	Transmitting ends at 11:30 a.m.**
* Rhode Island resident and nonresident Form RI-1040, Form RI-1120C, Form RI-1120S, and Form RI-1065 for tax year 2014 (including fiscal year returns). ** Eastern Time. Note: E-filing resumes in January 2016, but only for tax year 2015 returns.	

“To ensure that all e-filed Rhode Island returns for tax year 2014 on Form RI-1040, Form RI-1120C, Form RI-1120S, and Form RI-1065 are processed in a timely manner, transmitters must abide by the schedule,” Sullivan said. “All e-filed returns for tax year 2014 will have a transmission deadline of 10:00 a.m. Eastern Time on November 21, 2015. To avoid any last-minute logjams, preparers and taxpayers should get their electronic submissions to their transmitters well in advance of the deadlines,” he said.

For e-file purposes, Rhode Island accepts only current-year returns. Thus, November 21, 2015, is the deadline for e-filing Rhode Island personal and business tax returns for the 2014 tax year.

When the switchover is complete and the Division of Taxation reopens to e-filing in January 2016, it will be only for returns for the 2015 tax year, Sullivan noted.

#### Fiscal year filers

The Tax Division’s current-year e-filing rule means that some fiscal-year filers can e-file, but only if they are willing to e-file early.

For example, a taxpayer with a fiscal year ended September 30, 2015, waiting to the original due date in December 2015 to file will have to file a paper return – but that taxpayer can e-file instead if willing to file early (by the November 21, 2015, shutdown and switchover date).

<b>How annual e-file production shutdown affects some fiscal year filers</b>		
<i>Fiscal year end:</i>	<i>Original due date:</i>	<i>E-file:</i>
August 31, 2015	November 2015	By November 21, 2015
September 30, 2015	December 2015	By November 21, 2015
October 31, 2015	January 2016	By November 21, 2015
November 30, 2015	February 2016	N/A

Some fiscal-year taxpayers can e-file Rhode Island returns only if they are willing to e-file early (before their original due date).  
 A fiscal-year taxpayer with a year-end of November 30, 2015, cannot e-file because its year-end is after the November 21, 2015, e-file shutdown and cutover date.

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