Rhode Island Department of Revenue
Division of Taxation

ADV 2020-11
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
ORIGINAL PUBLICATION DATE: MARCH 27, 2020
LATEST REVISION: APRIL 6, 2020

Division sets July 15 due date for individuals, certain entities

Those who don't need the extra time should file earlier to support State's coronavirus response

PROVIDENCE, R.I. – In conjunction with announcements made by United States Treasury Secretary Steven T. Mnuchin and Rhode Island Governor Gina M. Raimondo on March 20, 2020, involving the April 15, 2020, deadline for certain tax filings and tax payments, the Rhode Island Division of Taxation announced today details about the filing deadline and the payment deadline for individuals and certain entities in light of the coronavirus pandemic (COVID-19).

In general, the relief provides three additional months to file returns and pay balances due. No penalties and no interest will apply to those who file on or before July 15, 2020. "These are difficult times for everyone. That is why the United States Treasury, the Internal Revenue Service, and the Rhode Island Division of Taxation have extended the deadline, normally April 15, to July 15 this year," said Rhode Island Tax Administrator Neena Savage.

Although the deadline for filing certain tax returns and making certain tax payments has been automatically postponed by three months, the Rhode Island Division of Taxation urges tax preparers and taxpayers to file their returns before the new deadline where possible.

Filing and paying sooner provides the State with essential funding during this crisis and allows the Governor, the General Assembly, and other State decision-makers to plan and protect Rhode Island's economy.

> The Rhode Island Division of Taxation encourages tax preparers and taxpayers who are in a position to do so to file and pay soon – before the new July 15 deadline – to do their part in helping to ensure that the State of Rhode Island continues to have the financial resources it needs to fund critical services to deal with the coronavirus pandemic.
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> Filing and paying soon will help the State to plan accurate future funding to protect the State's economy. Filing soon also helps smooth out workflow and avoids a deadline crunch in the middle of summer.

This will give extra time to file and pay for everyone – especially those preparers and taxpayers who are directly affected by the coronavirus. However, although they can wait until July 15 to file and pay, the Division urges preparers and taxpayers who are in a position to do so to file and pay before the July 15 deadline – for several reasons.

Those who are due refunds can receive them more quickly by filing as soon as possible. In addition, those who have a balance due can do their part in helping to ensure that the State of Rhode Island continues to have the financial resources necessary to fund critical services that are so essential to the health and well-being of all Rhode Islanders, and will aid the State in planning for and protecting the State's economy.

- FOR UPDATES ON RHODE ISLAND STATE TAXES AND THE CORONAVIRUS: HTTP://WWW.TAX.RI.GOV/COVID/

Details of relief announced

Individuals can defer Rhode Island resident and nonresident personal income tax returns and personal income tax payments, normally due on April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed. Similarly, certain business entities can defer Rhode Island returns and tax payments, normally due April 15, 2020, to July 15, 2020, without penalties and interest, regardless of the amount owed.

Tax preparers and taxpayers do not need to file any additional forms or contact the Division of Taxation in any way in order to qualify for this Rhode Island tax filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly.

The following table shows the filings to which the relief applies, the associated forms, the normal due date, and the new due date. No late charges will apply to those who file and pay on or before the new deadline of July 15, 2020.

New due date for these Rhode Island filings and related payments *

Filing	Form	Normal due date	New due date
Surplus lines brokers/licensees	Form T-71A	April 1, 2020	July 15, 2020
Personal income tax annual return	Form RI-1040, RI-1040NR	April 15, 2020	July 15, 2020
Personal income tax - extension	Form RI-4868	April 15, 2020	July 15, 2020
Personal income tax - estimated	Form RI-1040ES	April 15, 2020	July 15, 2020
Property tax relief	Form RI-1040H	April 15, 2020	July 15, 2020
Residential lead abatement credit	Form RI-6238	April 15, 2020	July 15, 2020
Estate and trust income tax return	Form RI-1041	April 15, 2020	July 15, 2020
Estate and trust income tax - estimated	Form RI-1041ES	April 15, 2020	July 15, 2020
C corporation*	Form RI-1120C	April 15, 2020	July 15, 2020
First-quarter business estimates	Form RI-1120ES/BUS-EST	April 15, 2020	July 15, 2020
1120C business extension	Form RI-7004	April 15, 2020	July 15, 2020
Public service corporation tax	Form T-72	April 15, 2020	July 15, 2020
Business extension*	Form BUS-EXT	April 15, 2020	July 15, 2020
Bank excise tax	Form T-74	April 15, 2020	July 15, 2020
Insurance gross premiums tax	Form T-71	April 15, 2020	July 15, 2020
Single-member LLC*	Form RI-1065	April 15, 2020	July 15, 2020
Pass-through withholding*	Form RI-1096PT	April 15, 2020	July 15, 2020
Pass-through withholding – estimate*	Form RI-1096PT-ES	April 15, 2020	July 15, 2020
Pass-through withholding – extension*	Form RI-4868PT	April 15, 2020	July 15, 2020
Composite income tax – estimated	Form RI-1040C-ES	April 15, 2020	July 15, 2020

* New deadline of July 15, 2020, applies not only to calendar-year individuals and entities with normal due date of April 15, 2020 (April 1, 2020, for surplus lines brokers/licensees), but also to fiscal-year filers whose original or extended due date would normally fall on April 15, 2020. (Although fiscal-year filers who are on extension have a new due date of July 15, 2020, they still must, by statute, be fully paid by September 15, 2020.) New due date applies to filings and payments. Listing for single-member LLC assumes entity is owned by individual. Listing for C corporation also applies to filing under mandatory unitary combined reporting. New deadline for pass-through withholding (Form RI-1096PT) applies only to trusts and single-member LLCs with a normal due date of April 15. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due April 15, 2020, applies to all entity types. New deadline for business extension applies only to public service corporation filers and bank excise tax filers.

* Table was revised on April 6, 2020, to include language about fiscal-year filers; new deadline for composite income tax – estimated (Form RI-1040C-ES); and information about pass-through withholding. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return.

- For updates on Rhode Island state taxes and the coronavirus: http://www.tax.ri.gov/COVID/

Due date for individuals, estates, trusts

Resident and nonresident Rhode Island personal income tax returns – and any associated payments – for the 2019 tax year, which would normally be due on April 15, 2020, are now due on July 15, 2020.

The three-month postponement is automatic. The Division will update its computer system accordingly. Tax preparers and taxpayers need not take any extra steps to qualify for the relief and need not contact the Division.

The new deadline for Rhode Island resident and nonresident personal income tax returns is the same as the one for federal personal income tax returns – a convenience for preparers and taxpayers.

> Tax preparers and taxpayers do not need to take any extra steps in order to qualify for the relief described in this Advisory. The relief is automatic. The Division will update its computer system accordingly. No late charges shall apply to those who file and pay by the new due date of July 15, 2020.

Example:

Joe and Mary normally file a joint Rhode Island personal income tax return each year, and normally have a $1,000 balance due, which they pay with their return. This season, the filing deadline for their Rhode Island return, covering the 2019 tax year, normally would be April 15, 2020. However, due to the coronavirus pandemic, they have until July 15, 2020, to file their return and pay their balance due of $1,000. No penalties and no interest will apply to their $1,000 unpaid balance through July 15, 2020. If they fail to pay their $1,000 balance due on or before July 15, 2020, late charges will accrue for the period beginning July 16, 2020.

The Division urges taxpayers to have their returns filed electronically. E-filed returns are processed more quickly than paper returns. There are fewer errors. Also, e-filing is the only way to have your refund deposited directly into your bank account (assuming a complete and accurate return is filed), Savage said. Direct deposit is not available for returns filed on paper.

The Division also notes that if you are due a refund, you should file your return as quickly as possible – to get money into your hands as quickly as possible during this difficult time. If you are due a refund, the fastest way to get it is to e-file. Filing early for your refund also helps prevent refund fraud.

The new deadline applies not only to resident and nonresident Rhode Island personal income tax returns and payments for the 2019 tax year, but also to Rhode Island personal income tax extensions related to the 2019 tax year that would normally be filed by April 15, 2020. The new deadline also applies to Rhode Island property-tax relief claims filed on Form RI-1040H and to claims for the residential lead abatement tax credit filed on Form RI-6238 that would normally be due on April 15, 2020.

In addition, the new deadline applies to fiduciary income tax returns and payments filed by estates and trusts related to the 2019 tax year that would normally be due on April 15, 2020. The new deadline also applies to first-quarter estimated payments of Rhode Island income tax for the 2020 tax year by individuals, estates, and trusts, that would normally be due April 15, 2020.

- FOR UPDATES ON RHODE ISLAND STATE TAXES AND THE CORONAVIRUS: HTTP://WWW.TAX.RI.GOV/COVID/

Relief for businesses

As previously noted, a number of business entities also will automatically qualify for the relief – they will have an extra three months to file their returns and pay any balance due, regardless of the amount due, free of late charges. The relief is automatic; the Division will update its computer system accordingly; neither preparers nor taxpayers need take any additional steps. For convenience, a table of the entity filings for which relief is granted is excerpted below.

Filing/Entity	Form	Normal due date	New due date
Surplus lines brokers/licensees	Form T-71A	April 1, 2020	July 15, 2020
C corporation*	Form RI-1120C	April 15, 2020	July 15, 2020
First-quarter business estimates	Form RI-1120ES/BUS-EST	April 15, 2020	July 15, 2020
1120C business extension	Form RI-7004	April 15, 2020	July 15, 2020
Public service corporation tax	Form T-72	April 15, 2020	July 15, 2020
Business extension*	Form BUS-EXT	April 15, 2020	July 15, 2020
Bank excise tax	Form T-74	April 15, 2020	July 15, 2020
Insurance gross premiums tax	Form T-71	April 15, 2020	July 15, 2020
Single-member LLC*	Form RI-1065	April 15, 2020	July 15, 2020
Pass-through withholding*	Form RI-1096PT	April 15, 2020	July 15, 2020
Pass-through withholding – estimate*	Form RI-1096PT-ES	April 15, 2020	July 15, 2020
Pass-through withholding – extension*	Form RI-4868PT	April 15, 2020	July 15, 2020
Composite income tax – estimated	Form RI-1040C-ES	April 15, 2020	July 15, 2020

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* Table was revised on April 6, 2020, to include language about fiscal-year filers; new deadline for composite income tax – estimated (Form RI-1040C-ES); and information about pass-through withholding. New due date does not apply to filings or payments of any other type of Rhode Island tax, or to filing of any other Rhode Island return.

Additional information

- The relief described in this Advisory does not apply to filings or payments of any other type of Rhode Island tax, or to the filing of any other Rhode Island return.
- The Division of Taxation has created a special webpage to address Rhode Island state tax issues related to the coronavirus outbreak. For more information, click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/COVID/.
- The Division of Taxation urges taxpayers and others to use its website, portal, email system, and phone system -- and to avoid visiting the Division of Taxation's office -- in order to limit the spread of the coronavirus. For more information, including a list of frequently used phone numbers, email addresses, and web addresses, please click here or copy and paste the following address into your web browser: http://www.tax.ri.gov/Advisory/ADV_2020_09.pdf.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, has normal operating hours 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