Rhode Island Department of Revenue
Division of Taxation

ADV 2020-21
TAX ADMINISTRATION

ADVISORY FOR TAX PROFESSIONALS
MAY 21, 2020

Division postpones certain key tax deadlines for individuals, businesses

Estimated payments normally due June 15, 2020, will instead be due July 15, 2020

PROVIDENCE, R.I. – In order to provide additional relief to taxpayers amid the coronavirus (COVID-19) pandemic, the Rhode Island Division of Taxation announced today that it has postponed certain key tax deadlines for individuals and businesses.

The relief mainly applies to estimated payments of Rhode Island personal income tax and estimated payments of Rhode Island business tax that would normally be due on June 15, 2020. The deadline for those filings and payments is postponed to July 15, 2020. No penalties and no interest will apply, regardless of the amount owed, if payment is made on or before July 15, 2020.

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 filing and payment relief; the relief is automatic, and the Division is in the process of adjusting its systems accordingly.

The relief announced today by the Division of Taxation is similar to the relief for certain filings and payments at the federal level that were announced on April 9, 2020, by the Internal Revenue Service and United States Treasury – a convenience for taxpayers and tax preparers.[1]

"We realize that these are difficult times for many individuals and businesses. This relief will provide certain individuals and certain businesses with an additional month to file and make payments," said Rhode Island Tax Administrator Neena Savage.

Additional relief

The Rhode Island Division of Taxation on March 27, 2020, announced its first round of relief for taxpayers amid the coronavirus: The deadline for certain returns and payments, normally April 15, 2020, has been postponed by three months, to July 15, 2020.

In the second round of relief, announced today, the deadline for certain filings and payments, normally June 15, 2020, is postponed by one month, to July 15, 2020. (See table on next page for full details.)

The relief will automatically provide extra time to file and pay for everyone involved – especially those preparers and taxpayers who are directly affected by the coronavirus.

[1] See IR-2020-66 ("IRS extends more tax deadlines to cover individuals, trusts, estates, corporations, and others"), and Notice 2020-23 ("Update to Notice 2020-18, Additional Relief for Taxpayers Affected by Ongoing Coronavirus Disease 2019 Pandemic"). The Division of Taxation's relief announced today is similar, but not identical, to the IRS's relief announced April 9, 2020.

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 (SEE FOOTNOTE)	NEW DUE DATE
Personal income tax - estimate	Form RI-1040ES	June 15, 2020	July 15, 2020
Corporate income tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Political organization tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Insurance gross premiums tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Surplus lines broker/licensee tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Public service corporation tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Bank excise tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Bank deposits tax - return	T-86	June 15, 2020	July 15, 2020
Bank deposits tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Pass-through entity tax - estimate	Form BUS-EST	June 15, 2020	July 15, 2020
Pass-through withholding - estimate	RI-1096PT-ES	June 15, 2020	July 15, 2020
Composite tax - estimate	RI-1040C-ES	June 15, 2020	July 15, 2020
Estate and trust income tax – estimate	RI-1041ES	June 15, 2020	July 15, 2020
Estate tax return and payment	Form 100	various	July 15, 2020
Estate tax return and payment	Form 100A	various	July 15, 2020
Extension request	Form RI-7004	June 15, 2020	July 15, 2020
Business tax automatic extension request	Form BUS-EXT	June 15, 2020	July 15, 2020
Composite income tax – extension payment	Form RI-4868C	June 15, 2020	July 15, 2020
Pass-through withholding – extension payment	Form RI-4868PT	June 15, 2020	July 15, 2020
Fiduciary income tax – extension payment	Form RI-8736	June 15, 2020	July 15, 2020

* New deadline of July 15, 2020, applies for filings and payments. It applies not only to calendar-year individuals and entities with normal due date of June 15, 2020, as shown above, but also to calendar-year and fiscal-year filers whose original or extended due date for returns and payments, or due date for estimated payments, would normally fall between April 15, 2020, and July 15, 2020. For example, if a C corporation has a fiscal year-end of January 31, 2020, an original due date of May 15, 2020, and an estimated payment date of May 15, 2020, that corporation's due date for those filings and those payments is July 15, 2020. (Fiscal-year filers that are on extension, whose original due date fell before April 15, 2020, should keep in mind that their extension is an extension of the time to file, not of the time to pay: Payment was due, by statute, by the original due date of their return.)

* Listing for corporate income tax (also known as business corporations tax) 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 June 15, 2020. New deadline for pass-through withholding estimates (Form RI-1096PT-ES), normally due June 15, 2020, applies to all entity types.

* New deadline for business extension applies only to public service corporation filers and bank excise tax filers.

* Listing in table of Form BUS-EST also applies to Form RI-1120ES.

* New due date of July 15, 2020, applies to estate tax returns on Form RI-100 and Form RI-100A and any associated payments that would normally be due between April 15, 2020, and July 15, 2020, and to estate income tax returns and payments (and estimates) and trust income tax returns and payments (and estimates) normally due between April 15, 2020, and July 15, 2020.

* 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, not mentioned above.

Although the Rhode Island deadline for filing certain tax returns and making certain tax payments has been automatically postponed by one month – from June 15, 2020, to July 15, 2020 – the Division of Taxation urges tax preparers and taxpayers who are in a position to do so to file 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. By filing and paying sooner, taxpayers and tax preparers 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.

Expanded relief

Today's announcement by the Rhode Island Division of Taxation expands upon relief that the agency announced on March 27, 2020.[2] On that date, the Division announced the following relief:

- 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.
- 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.

Today's announcement provides additional relief involving certain filings and tax payments as listed in the table in this Advisory. Although no late charges will apply to filings and payments made on or before July 15, 2020, the usual rules will apply to filings and payments made on or after July 16, 2020. Thus, taxpayers requesting additional time to file (beyond the new deadline of July 15, 2020) should estimate their tax liability and pay any taxes owed by the new deadline of July 15, 2020, in order to avoid penalties and interest thereafter.

Additional information

- 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

[2] See Rhode Island Division of Taxation Advisory 2020-11 ("Division sets July 15 due date for individuals, certain entities"), originally published March 27, 2020, and revised April 6, 2020.