



Rhode Island Department of Revenue Division of Taxation

ADV 2024-17
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
April 11, 2024

IRS extension does not apply to Newport or Bristol counties *RI extension applies to all RI counties*

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today provides information regarding the April 10, 2024 announcement that certain state filings and payments normally due on April 15, 2024 will be extended to July 15, 2024.

The extended due date is intended to assist those taxpayers directly affected by the storms and flooding on December 17, 2023 and January 8, 2024 in Providence, Kent, and Washington counties. The Rhode Island extension was announced in response to the [April 4, 2024 announcement](#) by the IRS extending certain federal due dates in these specific impacted counties. Please see the Division's [Advisory 2024-16](#) for detailed guidance, including information on which Rhode Island filings and payments are extended.

The **IRS extension** that adjusts the due date for federal filings and payments normally due on April 15, 2024 to July 15, 2024, applies **only** to taxpayers in **Providence, Kent, and Washington counties**. This decision is outside of the control of the Division.

The Division of Taxation's extension for Rhode Island state tax filings and payments differs from the IRS guidance. The Rhode Island extension to file and pay on or before July 15, 2024 applies to **all individuals and entities** with Rhode Island returns and payments normally due on April 15, 2024, as detailed in Advisory 2024-16. Rhode Island taxpayers outside of Providence, Kent, and Washington counties will have extended time to file and pay Rhode Island tax but **will not** have a federal extension.

This means that Rhode Island taxpayers in Newport County and Bristol County will not have a federal extension for filings and payments due to the IRS on April 15, 2024. They will, however, have more time to file and pay taxes due to Rhode Island.

It is important to remember that if an extension applies to you, that does not mean you must wait until the extended due date to file and pay. If your ability to file and pay was not directly impacted by the December 17, 2023 and January 8, 2024 storms and flooding, you do not need to wait until July 15, 2024. Tax preparers and taxpayers who are able to file and pay before the July 15 due date should do so. Filing and paying before July 15 ensures that if you are due a refund, you will receive it earlier.

For questions about Personal Income Tax, contact the Division's Personal Income Tax Taxpayer Assistance Section at: Tax.Assist@tax.ri.gov, or by telephone at: (401) 574-8829, option #3, between 8:30 a.m. and 3:30 p.m. on business days. For questions about Corporate Income Tax, contact the Division's Corporate Income Tax Section at: Tax.Corporate@tax.ri.gov, or by telephone at: 401-574-8829, option #6, between 8:30 a.m. and 3:30 p.m. on business days.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, 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 <https://tax.ri.gov/about-us/contact-us>.
