

State of Rhode Island - Division of Taxation

Personal Income Tax

Regulation PIT 01-10

Extension of Time to File

I. GENERAL

An individual, partnership or fiduciary required to file a Rhode Island income tax return may be granted an extension of time to file.

II. EXTENSION OF TIME

A. If a taxpayer (individual, fiduciary or partnership) meets all the following tests, the Rhode Island extension form RI-4868 or RI-8736 and the additional extension request forms need not be filed:

1. The taxpayer is not required to make payment with Rhode Island extension form; and
2. The taxpayer files a proper Federal extension form (automatic or additional); and
3. The taxpayer's request for extension covers the same time period for both Rhode Island and Federal purposes.

B. If the taxpayer meets the criteria above, the taxpayer must attach a copy of either the Federal form 4868 or the Federal form 8736, or the approved Federal form 2688 or Federal form 8800 to the front of the Rhode Island return when it is filed.

C. If a taxpayer does not meet the test in A above and must file a Rhode Island request for extension, the taxpayer should:

1. Prepare the Rhode Island extension form (either RI-4868 or RI-8736); and
2. Clearly show the full amount properly estimated as Rhode Island tax for that tax year;
3. File the extension form with the Rhode Island Division of Taxation on or before the due date for filing Rhode Island income tax returns ; and
4. Pay the amount of Rhode Island tax due as calculated on the RI-4868 or RI-8736 form.
5. Be sure to attach a copy of the RI-4868 or RI-8736 and/or the additional approved extension to the front of the Rhode Island return when it is filed.

D. If a taxpayer has been allowed the automatic four-month extension to file, the taxpayer may be granted additional time to file. To request this additional time, the taxpayer should file a RI-2688 or RI-8800 form (additional extension of time) and attach a copy of the completed Federal additional extension of time form, if filed.

Any extension, if granted, may not extend the filing date to more than six (6) months from the original due date of the return.

III. TAXPAYERS OUTSIDE THE UNITED STATES

Taxpayers outside the United States on the due date for filing will be accorded special status for extension of time for filing their Rhode Island personal income tax returns only if they have applied for and been granted the special federal extension; and further, only if the taxpayer complies with other state and federal requirements for extension.

Taxpayers claiming the special federal extension for being outside the United States on the due date must attach all state and federal extension documents in support of their claim.

IV. PAYMENT

The filing or granting of an extension of time to file does not extend the time for payment of tax due on the return.

THIS REGULATION AMENDS AND SUPERCEDES PIT 90-10 PROMULGATED MAY 1, 1990.

R. GARY CLARK
TAX ADMINISTRATOR

EFFECTIVE: JANUARY 1, 2001