

State of Rhode Island - Division of Taxation

Personal Income Tax

Regulation PIT 98-7

Filing Deadlines: Weekends, Holidays and Mailings

I. IN GENERAL

When the due date for filing a return or making a payment falls on a Saturday, Sunday or Rhode Island legal holiday, the filing or payment is considered timely if it is made on the next business day which is not a Saturday, Sunday or Rhode Island legal holiday.

II. SPECIAL FEDERAL DUE DATE

- A. When the due date for filing a personal income tax return falls on a day not covered by the general provision above and when that is a day for which the Internal Revenue Service has issued a special extension for the filing of Federal personal income tax returns, the Rhode Island personal income tax return due date is likewise extended. This may happen when the Patriot's Day holiday in Massachusetts and the April 15 deadline coincide.
- B. This section does not apply to filings required of employers' for Rhode Island personal income taxes withheld, to payments required on notices of tax due under Title 44, Chapter 30 (including any interest and/or penalties), to the limitation on claims for refund or to the time within which the taxpayer must file a request for hearing.

III. MAILING

- A. Proof of Timely Mailing
 - If a document is sent by United States mail and is received by the Tax Administrator or other persons specified by the Rhode Island Personal income tax law after the due date for filing, the date on which the document was dated by the post office is deemed to be the date of receipt. It is timely filed only if both of the following are true:
 1. The date falls within the time set for filing or the date falls on or before the due date (including any extension); AND
 2. The document was deposited in the United States mail with postage prepaid and properly addressed.
 - If a document is delivered by a private delivery service whose services have been deemed the equivalent of certified or registered mail by the Internal Revenue Service and is received by the Tax Administrator after the due date for filing, the

date on which the document was dated by the private delivery service is deemed to be the date of receipt.

- B. Registration or Certification as Proof
 - If a document is sent by United States mail, either registered or certified, or by a private delivery service whose services have been deemed the equivalent of certified or registered mail by the Internal Revenue Service, the registration or certification is prima facie evidence that the document was delivered to the Division of Taxation or person to whom the document was addressed.

R. GARY CLARK
TAX ADMINISTRATOR
EFFECTIVE: JANUARY 1, 1998

This regulation amends and supercedes PIT 90-7 promulgated May 1, 1990.