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## **TITLE 280 – DEPARTMENT OF REVENUE**

### **CHAPTER 20 – DIVISION OF TAXATION**

#### **SUBCHAPTER 00 – GENERAL ADMINISTRATION**

Part 7 - Filing Deadlines: Weekends, Holidays and Mailings

#### **7.1 Purpose**

The purpose of this regulation is to provide for additional time to file and pay Rhode Island tax when a due date falls on a weekend or legal holiday.

#### **7.2 Authority**

This regulation is promulgated pursuant to R.I. Gen. Laws § 44-1-4. This regulation has been prepared in accordance with the requirements of R.I. Gen. Laws §§ 42-35-1 *et seq.* of the Rhode Island Administrative Procedures Act.

#### **7.3 Application**

This regulation shall be liberally construed so as to permit the Division of Taxation the authority to effectuate the purpose of R.I. Gen. Laws Title 44.

#### **7.4 Severability**

If any provision of this regulation, or the application thereof to any person or circumstances, is held invalid by a court of competent jurisdiction, the validity of the remainder of this regulation shall not be affected thereby.

#### **7.5 General**

When the due date for filing any Rhode Island tax 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.

#### **7.6 Special Federal Due Date – April 15th**

- A. When the due date for filing any Rhode Island return for which there is a corresponding Federal filing 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 returns, the Rhode Island due date is likewise extended. This may occur when the Emancipation Day holiday in Washington, D. C. and the April 15th deadline coincide.

- B. This section does not apply to payments required on notices of tax due under Title 44 of the Rhode Island General Laws (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.

## **7.7 Mailing**

- A. Proof of Timely Mailing: If a document is sent by United States mail and is received by the Tax Administrator 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.
- B. 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.
- C. 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.