

~~State of Rhode Island – Division of Taxation~~

~~Personal Income Tax~~

~~Regulation PIT 90-04~~

~~Tax Liability Computed by Internal Revenue Service~~

~~I. WHAT TO FILE INITIALLY~~

~~Taxpayers who request the Internal Revenue Service (IRS) to compute their Federal tax liability and are therefore unable to compute their Rhode Island tax liability, should prepare a request for extension of time to file (in accordance with Regulation PIT 90-10) or a regular tax return. Both forms should clearly say that the taxpayer has requested that the IRS complete the determination of tax liability.~~

~~II. AFTER NOTIFICATION FROM THE IRS~~

~~When the taxpayer is notified of the amount of Federal tax liability by the IRS, the taxpayer should complete his/her filing requirements. If the taxpayer submitted a request for extension of time to file, he/she should file the proper Rhode Island return. If the taxpayer submitted an incomplete return, he/she should file a completed return. In either case, a copy of the notice received by the taxpayer from the IRS must be attached.~~

~~III. LATE FILING OR LATE PAYMENT CHARGES~~

~~Compliance with these procedures will avoid late filing charges; however, any late payment charges required will be assessed.~~

~~CROSS REFERENCE: REGULATION PIT 90-10 – Extension of Time to File~~

~~R. GARY CLARK~~

~~TAX ADMINISTRATOR~~

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