FORM 100

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
DIVISION OF TAXATION - ESTATE TAX SECTION
ESTATE TAX CREDIT TRANSMITTAL

FILING FEE $25.00
DEATH CERTIFICATE REQUIRED

Estate of	Date of Death
Address	Social Security Number
City, State and Zip Code	Probate Case Number and Location

Name of Personal Representative	Relationship - Personal Representative is: ☐ Spouse ☐ Child ☐ Sibling ☐ Parent ☐ Other _____
Address	Capacity: ☐ Executor ☐ Administrator ☐ Person in Possession of Property ☐ Other _____
City, State and Zip Code	Telephone

Name of Attorney	Telephone
Address	City, State and Zip Code

☐ A Federal return is not required to be filed, but a Certificate of No Tax Due is requested.

☐ A Federal return is attached, but no Rhode Island tax is due. A Certificate of No Tax Due is required.

☐ A Federal return is attached. A Notice of Estate Taxes Assessed is requested.

☐ Payment of Rhode Island estate taxes is enclosed in the amount of $_____.
The Federal return is attached showing computation of the total credit. Apportionment is as shown in section II below.

☐ An extension of time to file the Federal return has been approved. Extension Date: _____
(A true copy attached.)

☐ An extension of time to pay the Federal Tax has been approved. Extension Date: _____
(A true copy attached.)

SECTION I:

REAL ESTATE REQUIRING DISCHARGE OF LIEN

Did the decedent have any interest in real estate located in Rhode Island requiring a discharge of estate tax lien?

☐ Yes ☐ No

Please include a typed Form T-77 in triplicate for each property to be discharged.

SECURITY REQUIRING ESTATE TAX WAIVER

Did the decedent have any interest in a security of a Rhode Island incorporated business requiring an estate tax waiver?

☐ Yes ☐ No

Please include a typed Form T-79 in duplicate for each security.

SECTION II:

RHODE ISLAND ASSETS: $ _____

NON-RHODE ISLAND ASSETS: $ _____

TOTAL: $ _____

If a Federal Estate tax return is required, enter the total gross value for Federal Estate and Generation Skipping Tax purposes.

If no Federal Estate tax return is required, enter the total gross value of the decedent's estate. Gross value means the total value of the assets before any deductions.

Under penalties of perjury, I declare that I have examined this return including accompanying schedules and to the best of my knowledge and belief, it is true correct and complete

Signature of personal representative	Date	Signature of preparer	Date

Name, address and telephone number of preparer **(please print or type)**

Phone #

SCHEDULE A: COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND

1. Federal Credit for State Death Taxes from Federal Form 706: $ _____
2. Death taxes paid to a state other than Rhode Island: $ _____
   (If none, skip lines 2 through 7. Enter amount from line 1 on line 8).
3. Federal Gross Estate from Federal Form 706: $ _____
4. Non-Rhode Island Gross Estate*: $ _____
5. Percentage of non-Rhode Island Gross Estate to Federal Gross Estate: _____%
   (Divide Line 4 by Line 3).
6. Adjusted State Death Tax Credit - Multiply Line 1 by Line 5: $ _____
7. Enter the lesser of line 2 or line 6: $ _____
8. Tax Payable to Rhode Island (Line 1 less line 7): $ _____

SCHEDULE B: COMPUTATION OF TAX - DECEDENT DOMICILED OUTSIDE OF RHODE ISLAND

1. Federal Credit for State Death Taxes from Federal Form 706: $ _____
2. Federal Gross Estate from Federal Form 706: $ _____
3. Rhode Island Gross Estate**: $ _____
4. Percentage of Rhode Island Gross Estate to Federal Gross Estate: _____%
   (Divide Line 3 by Line 2).
5. Tax Payable to Rhode Island (Multiply Line 1 by line 4): $ _____

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* Non-Rhode Island Gross Estate for a decedent domiciled in Rhode Island means the total value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) which is located outside of Rhode Island at the date of death. The property must actually be taxed by another state and the tax must qualify for the federal credit for state death taxes.

** Rhode Island Gross Estate for a decedent domiciled outside of Rhode Island means the value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) which is located in Rhode Island at the date of death.

PLEASE NOTE: Bank accounts, stocks, bonds and mortgages are intangible assets and are taxable by the state in which the decedent was domiciled at the time of death regardless of where the asset was then located.

Make checks payable to the RI Division of Taxation.

Mail forms and checks to the Rhode Island Division of Taxation
Estate Tax Section
One Capitol Hill
Providence, RI 02908

Print Form