

## **Form 100 – Basic Instructions**

The personal representative must file Form 100 for every person dying a domiciled resident of the State of Rhode Island or dying a non-resident of the State of Rhode Island, but holding an interest in real or tangible property located in Rhode Island.

The personal representative is the executor, administrator or person in possession of the property.

The return with payment is due within nine (9) months of the date of death. If there is an extension granted on the Federal level, a copy of the approved extension must be attached to the return. All sections must be completed. A check in the amount of the state death tax credit (from Federal Form 706) must accompany Form 100.

This form is to be filed for a decedent dying on or after January 1, 1992. For a decedent dying prior to January 1, 1992, Form RI-706 should be filed.

The signed Form 100 must be accompanied by:

1. A copy of the death certificate.
2. A check for the filing fee in the amount of \$25.00.
3. A signed copy of the Federal 706 (if the estate is required to file, whether or not a tax is due.)
4. A copy of the approved federal extension (if applicable).
5. A check in the amount of the tax due (if applicable).

## **Form T-77 – Discharge of Lien Form**

Form T-77 must be filed along with Form 100 if the decedent had any interest in real estate located in Rhode Island. **It should be filed in triplicate.**

The description of the real estate must be stated as the TAX ASSESSOR'S DESCRIPTION. This description is found on the property tax bill issued by the city or town.

## **Form T-79 – Estate Tax Waiver Form**

Form T-79 must be filed along with Form 100 if the decedent had any interest in a security of a Rhode Island incorporated business requiring an estate tax waiver. **It should be filed in duplicate.**

- **ANY FORMS NOT PROPERLY COMPLETED WILL BE RETURNED**
- **FORMS T-77 AND T-79 MUST BE TYPED AND WITHOUT ERRORS OR THEY WILL BE RETURNED**
- **A PROCESSING FEE MAY BE CHARGED FOR CORRECTIVE DISCHARGES**