

## Form 100A - Instructions and Links to the Internal Revenue Service website

The signed Form 100A 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 100A 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 100A 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

The return with payment is due within nine (9) months of the date of death. Requests for an extension should be in writing. Interest shall be charged at a rate of 18% per annum from the time the tax is due without regard to any extension of time for filing. Penalty shall be charged at a rate of 0.5% per month to a maximum of 25% from the time the tax is due unless the tax and interest are paid on or before the approved date of the extension. Only under extenuating circumstances, and with the approval of the Tax Administrator and the Attorney General, may payment be extended.

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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

The RI Form 100A is modeled after the Federal Form 706. For guidance in completing Form 100A, follow the links below to the Internal Revenue Service website.

Form 706 <http://www.irs.gov/pub/irs-pdf/f706.pdf>

Form 706 Instructions <http://www.irs.gov/pub/irs-pdf/i706.pdf>

Publication 950 <http://www.irs.gov/pub/irs-pdf/p950.pdf>

Estate Tax Information <http://www.irs.gov/businesses/small/article/0,,id=108143,00.html>

Due to the complexity of the estate tax, you may want to get a qualified estate tax professional to prepare the return, or to help with estate tax questions.