

RHODE ISLAND ESTATE TAX RETURN

File No.

Date of death on or after October 1, 1980

For Tax Division Use Only

Sec. 1	\$	_____
Sec. 13	\$	_____
Total Tax	\$	_____
Interest	\$	_____
Penalty	\$	_____
Total	\$	_____

Receiving Stamp

AFFIDAVIT (Non-Resident)

File with the TAX ADMINISTRATOR
One Capitol Hill, Providence, RI 02908

Due Nine Months After the Death of Decedent

Decedent's first name and middle initial		Decedent's last name	Date of death
Decedent's address at date of death			Decedent's Social Security No.
Decedent's executor(s), administrator(s) or person(s) in possession of property			
Name		Address (Number and street, city, State and ZIP code)	
Name and location of court where will was probated or estate administered			Case number

NOTE: Please attach the necessary supplemental documents including copy of death certificate and if decedent died testate check here and attach a copy of the will.

1. Total full and fair cash value of real property located in Rhode Island (Schedule A, Col. B)	1
2. Total full and fair cash value of tangible property located in Rhode Island (Schedule B)	2
3. Total full and fair cash value of Rhode Island property (Line 1 + Line 2)	3
4. Total full and fair cash value of entire estate both within and without Rhode Island (Schedule D)	4
5. Rhode Island apportionment ratio (Line 3 ÷ by Line 4)	5
6. Deductible debts and expenses of administration (Schedule E x Line 5)	6
7. Estate tax exemption (\$25000 x Line 5)	7
8. Marital deduction (\$175,000 x Line 5 but not more than the amount of Rhode Island property passing to the spouse) — (see instructions)	8
9. Orphans exclusions (Exclusion x Line 5) — (see instructions)	9
10. Rhode Island net taxable estate (deduct Lines 6, 7, 8, 9 from Line 3)	10
11. Rhode Island estate tax (tax on Line 10 from table — page 4)	11
12. Federal state death tax credit if applicable (from Federal Form 706 x Line 5)	12
13. Total tax (Line 11 or 12 whichever is greater)	13
14. Interest as provided in General Laws 44-1-7	14
15. Penalty (.5% per month to maximum of 25%)	15
16. Total due	16

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. Declaration of preparer other than deceased's personal representative or person in possession of property is based on all information of which preparer has any knowledge.

Signature of deceased's personal representative or person in possession of property. Date

Signature of Preparer Date

SCHEDULE A.

Description of real property situated within Rhode Island. (Including jointly owned property.)

GIVE LOCATION BY CITY OR TOWN	Col. A Assessed value year of decedent's death.	Col. B Full and fair cash value.	Col. C Mortgage encumbrance.
<p>IMPORTANT: In describing real property under Schedule A, the following must be given:—</p> <p>(1) The TAX ASSESSOR'S PLAT & LOT numbers.</p> <p>(2) EXACT NAME under which taxed at DATE OF DECEDENT'S DEATH.</p> <p>(3) Kind of buildings, if any, thereon. You can obtain (1) and (2) from the records of the ASSESSORS OF TAXES. In towns where no Assessor's Plat and Lot numbers are used, give the TAX BOOK DESCRIPTION.</p>			
Totals			

SCHEDULE B.

Fair cash value of tangible property located within Rhode Island. (Including jointly owned property.)

Totals	

SCHEDULE C.

Persons taking said Rhode Island property.

NAME	RELATIONSHIP If related by marriage, so indicate (as "nephew by marriage")	Fair cash value of share of Rhode Island property	Fair cash value of share in entire estate	Age of life tenants or annuitants at death of decedent

SCHEDULE D.

Fair cash value of entire estate of said decedent both within and without Rhode Island. Much delay will be avoided if valuations which formed the basis of assessing inheritance taxes in other states or date of death valuations for Federal estate tax purposes are given, and a note made showing the fact.

Totals	

Did the decedent transfer any real property or tangible personal property in Rhode Island, or any interest in real property in Rhode Island, by deed or otherwise, in contemplation of death, or with reservation of life estate, or intended to take effect at or after death?

Description:
..... Value \$

Have you any reason to believe that there is any other real property or tangible personal property in Rhode Island belonging to this estate which has not yet been uncovered or disclosed and which does not appear in the above inventory, or that the value of said estate may be increased or diminished before final distribution?
.....
.....

RHODE ISLAND ESTATE TAX RETURN

NON RESIDENT DECEDENT

INSTRUCTIONS

PAYMENT OF THE TAX IS DUE NINE MONTHS AFTER THE DATE OF DEATH

Answer all questions. Include appraisal of real estate, photocopy of will, trust instrument and all necessary documents, and death certificate. Assessment will be computed by this office if necessary, and bills mailed to executor, administrator or attorney.

SCHEDULE A

Describe real estate by Tax assessor's plat & lot; nature of ownership; full and fair cash value as of date of death value evidenced by competent appraisal.

SCHEDULE B

Tangible personal property in Rhode Island includes furniture; works of art, painting, coins, jewelry, automobiles boats, etc.

SCHEDULE C

List all heirs or beneficiaries by relationship to decedent; include ages if limited estate or remainders.

SCHEDULE D (very important)

List fair cash value of entire estate. Include full value of joint property; if Federal Estate Form 706 filed, include copy for verification; ENTIRE ESTATE FAIR CASH VALUE IS NECESSARY FOR APPORTIONMENT PURPOSES ONLY!

SCHEDULE E

Itemize deductions of entire estate; all deductions are necessary for apportionment formula. Include encumbrances on Rhode Island real property.

LINE 4 --total value of all assets held by the decedent whether in joint tenancy or sole, wherever located.

LINE 6 --debts and expenses of the decedent due and payable on the date of death; all charges of administration, both within and without Rhode Island multiplied by line 5.

LINE 7 -- the estate tax exemption is \$25,000 for each decedent's estate and is apportioned by multiplying by line 5

LINE 8 -- A marital deductions up to \$175,000 as apportioned by multiplying by line 5, but in no case greater than the amount of Rhode Island passing to the surviving spouse.

LINE 14 -- interest is computed 9 months after the date of death to the date of payment

LINE 15 -- penalty is computed at $\frac{1}{2}$ % per month to a maximum of 25% nine months after the date of death.