

FORM 100

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS

DIVISION OF TAXATION - ESTATE TAX SECTION

ESTATE TAX CREDIT TRANSMITTAL

**FILING FEE \$50.00
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: <input type="checkbox"/> Spouse <input type="checkbox"/> Child <input type="checkbox"/> Sibling <input type="checkbox"/> Parent <input type="checkbox"/> Other _____
Address	Capacity: _____ Person in Possession of Property <input type="checkbox"/> Executor <input type="checkbox"/> Administrator <input type="checkbox"/> 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
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Name, address and telephone number of preparer (**please print or type**) _____ Telephone number _____