

## **Form RI-100 – Basic Instructions**

Since January 1, 2002, Form RI-100 has served as an estate tax short form for non-taxable estates.

Use Form RI-100:

1. For decedents dying between January 1, 2002 and January 1, 2010 with gross estates of \$675,000 or less.
2. For decedents dying between January 1, 2010 and January 1, 2011 with gross estates of \$850,000 or less.
3. For decedents dying between January 1, 2011 and January 1, 2012 with gross estates of \$859,350 or less.
4. For decedents dying between January 1, 2012 and January 1, 2013 with gross estates of \$892,865 or less.
5. For decedents dying between January 1, 2013 and January 1, 2014 with gross estates of \$910,725 or less.

Non-taxable estates file an estate tax return for various reasons. One reason is to obtain discharge of the automatic statutory lien that attaches to all real estate a decedent owns at death. Another is to obtain a Notice of No Tax Due for probate court purposes. Finally, some estates need a Waiver to allow the sale of Rhode Island securities. Examples of Rhode Island securities requiring a Waiver are Rhode Island incorporated stock, Rhode Island state and municipal bonds and mutual funds organized as business trusts that do business in Rhode Island.

Form RI-100 should be signed by the executor, administrator, trustee or heir-at-law of the deceased. It must be accompanied by a copy of the death certificate and a check for the filing fee in the amount of \$50.00.

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

Form T-77 must be filed along with Form RI-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 RI-100 if the decedent had any interest in a Rhode Island security as described above. **It should be filed in duplicate.**

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