RI-100A Rhode Island Estate Tax Return

For decedents with a date of death on or after January 1, 2002

FILING FEE: $50.00
DEATH CERTIFICATE REQUIRED

PART 1 - DECEDENT AND EXECUTOR

1a. Decedent's first name and middle initial (and maiden name, if any)	1b. Decedent's last name		2. Decedent's social security number
3a. Legal residence (domicile) at time of death (state or foreign country)	3b. Year domicile established	4. Date of birth	5. Date of death
6a. Name of executor	6b. Executor's address (number and street including apartment or suite number or rural route: city, town or post office; state and ZIP code)		
6c. Executor's social security number			
7a. Name and location of court where will was probated or estate administered		7b. Case number	

8. If decedent died testate, check here ▶ ☐ and attach a copy of the will and death certificate.

9. If Federal Form 4768 is attached, check here ▶ ☐

PART 2 - NET TAXABLE ESTATE

1. Total gross estate less exclusion from page 3, part 7, line 12	1.	
2. Total allowable deductions from page 3, part 7, line 23	2.	
3. Net taxable estate. Subtract line 2 from line 1	3.	
4. **RHODE ISLAND ESTATE TAX**. Use tax computation schedule on page 22. Enter on either part 3, line 1 or part 4, line 1; whichever applies	4.	

PART 3 - COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND

1. Rhode Island estate tax from part 2, line 4 above	1.	
2. Total gross estate less exclusion from page 3, part 7, line 12	2.	
3. Non Rhode Island gross estate	3.	
4. Percentage which non Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2	4.	___ . ___ ___ ___ ___
5. Adjusted state death tax credit. Multiply line 1 by line 4	5.	
6. **TAX PAYABLE TO RHODE ISLAND**. Subtract line 5 from line 1	6.	

PART 4 - COMPUTATION OF TAX - DECEDENT DOMICILED OUTSIDE RHODE ISLAND

1. Rhode Island estate tax from part 2, line 4 above			1.	
2. Federal gross estate	2.			
3. Rhode Island gross estate (RI real and tangible property)	3.			
4. Percentage which Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2			4.	___ . ___ ___ ___ ___
5. **TAX PAYABLE TO RHODE ISLAND**. Multiply line 1 by line 4			5.	

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
Name and address of preparer **(please print or type)**			

Revised 11/27/2012

Decedent's name	Decedent's social security number

PART 5 - ELECTIONS BY THE EXECUTOR

Please check yes or no for each question

		Yes	No
1. Do you elect alternate valuation?	1.		
2. Do you elect special use valuation? If yes you must complete and attach Schedule A-1	2.		

PART 6 - GENERAL INFORMATION

NOTE: Please attach the necessary supplemental documents. You must attach the death certificate.

Name of Representative	State	Address

I declare that I am the (Please check one) ☐ Attorney ☐ Certified public accountant ☐ Enrolled agent for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the IRS and am qualified in the state shown above.

Signature of representative	Date	Telephone number
▶		( )

1. Death certificate number and issuing authority (attach a copy of the death certificate to this return)

2. Decedent's business or occupation. If retired, check here ☐ and state decedent's former business or occupation _____

3. Marital status of the decedent at time of death:

- ☐ Married
- ☐ Widow or widower - Name , SSN and date of death of deceased spouse _____
- ☐ Single
- ☐ Legally separated
- ☐ Divorced - Date divorce decree became final _____

4a. Surviving spouse's name	4b. Social security number	4c. Amount received

5. Individuals (other than surviving spouse), trusts or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O).

Name of individual, trust or estate receiving $5,000 or more	Identifying number	Relationship to decedent	Amount

Please check yes or no for each question. If you answer yes to any question 7 -15, you must attach additional information.

		Yes	No
6. Does the gross estate contain any IRC section 2044 property (qualified terminable interest property from a prior gift or estate)?	6.		
7a. Was there any insurance on the decedent's life that is not included on the return as part of the gross estate?	7a.		
7b. Did the decedent own any insurance on the life of another that is not included in the gross estate?	7b.		
8. Did the decedent at the time of death own any property as a joint tenant with the right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If yes, you must complete and attach Schedule E.	8.		
9. Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation?	9.		
10. Did the decedent make any transfer described in IRC section 2035, 2036, 2037 or 2038? If yes, you must complete and attach Schedule G.	10.		
11. Were there in existence at the time of the decedent's death:			
a. Any trusts created by the decedent during his or her lifetime?	11a.		
b. Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship?	11b.		

Decedent's name	Decedent's social security number

Part 6 - General Information (continued)

Please check yes or no for each question. If you answer yes to any question 7- 15, you must attach additional information.

		Yes	No
12.	Did the decedent ever possess, exercise or release any general power of appointment? If yes, you must complete and attach Schedule H		
13.	Was the marital deduction computed under the transitional rule of Public Law 97-34, IRC section 403(e)(3) (Economic Recovery Act of 1981)? If yes, attach a separate computation of the marital deduction, enter the amount on item 20 of the recapitulation, and note on item 20 "Computation attached."		
14.	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If yes, you must complete and attach Schedule I		
15.	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under IRC section 2056(b)(7) and which in not reported on this return? If yes, attach an explanation		

Part 7 - Recapitulation

				Alternate value	Value at date of death
Gross Estate	1.	Schedule A - Real estate	1.		
	2.	Schedule B - Stock and bonds	2.		
	3.	Schedule C - Mortgages, notes and cash	3.		
	4.	Schedule D - Insurance on the decedent's life	4.		
	5.	Schedule E - Jointly owned property	5.		
	6.	Schedule F - Other miscellaneous property	6.		
	7.	Schedule G - Transfers during decedent's life	7.		
	8.	Schedule H - Powers of appointment	8.		
	9.	Schedule I - Annuities	9.		
	10.	Total gross estate. Add lines 1 through 9	10.		
	11.	Schedule U - Qualified conservation easement exclusion	11.		
	12.	Total gross estate less exclusion. Subtract line 11 from line 10. Enter here and on page 1, part 2, line 1	12.		

				Amount
Deductions	13.	Schedule J - Funeral expenses and expenses incurred in administering property subject to claims	13.	
	14.	Schedule K - Debts of the decedent	14.	
	15.	Schedule K - Mortgages and liens	15.	
	16.	Total. Add lines 13, 14 and 15	16.	
	17.	Allowable amount of deductions from line 16	17.	
	18.	Schedule L - Net losses during administration	18.	
	19.	Schedule L - Expenses incurred in administering property not subject to claims	19.	
	20.	Schedule M - Bequests, etc., to surviving spouse	20.	
	21.	Schedule O - Charitable, public and similar gifts and bequests	21.	
	22.	Schedule T - Qualified family-owned business interest deduction	22.	
	23.	Total allowable deductions. Add lines 17 through 22. Enter here and on page 1, part 2, line 2	23.	

Rhode Island Schedule A - Real Estate

Decedent's name	Decedent's social security number

- For jointly owned property that must be disclosed on Schedule E, see instructions on schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under IRC section 2035, 2036, 2037 or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under IRC section 2041 should be shown on schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 1……				

If more space is required, please attach additional sheets.

Rhode Island Schedule A-1 - IRC Section 2032A Valuation

Decedent's name	Decedent's social security number

Section 1 - Type of Election

☐ Protective election. Complete section 2, line 1 and column A of lines 3 and 4.

☐ Regular election. Complete all of section 2 (including line 11, if applicable) and section 3

This election is not valid unless the agreement (i.e., - agreement to special valuation under IRC section 2032A)-

- Is signed by each and every qualified heir with an interest in the specially valued property, and
- Is attached to this return when it is filed.

Section 2 - Notice of Election

Note: All real property entered on line 2 and 3 must also be entered on Schedule A, E, F, G or H, as applicable

1. Qualified use - check one ☐ Farm used for farming, or
   ☐ Trade or business other than farming

2. Real property used in a qualified use, passing to qualified heirs and to be specially valued on this form RI-100A.

A Schedule and item number from form RI-100A	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)	C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment)	D Value based on qualified use (without IRC section 2032 A(b)(3)(B) adjustment)
Totals ……			

Attach a legal description of all property listed on line 2

Attach copies of appraisals showing the column B values for all property listed on line 2

3. Real property used in a qualified use, passing to qualified heirs, but not specially valued on this form RI-100A.

A Schedule and item number from Form RI-100A	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)	C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment)	D Value based on qualified use (without IRC section 2032 A(b)(3)(B) adjustment)
Totals ……			

If you check "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

Rhode Island Schedule A-1 - IRC Section 2032A Valuation (continued)

4. Personal property used in a qualified use and passing to qualified heirs

A Schedule and item number from Form RI-100A	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)
Subtotal……	

A Schedule and item number from Form RI-100A	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)
"subtotal" from col B. below left	
Total adjusted value……	

5. Enter the value of the total gross estate as adjusted under IRC section 2032 A(b)(3)(A) _____
6. Attach a description of the method used to determine the special value based on qualified use.
7. Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death?…… ☐ Yes ☐ No
8. Where there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

	Yes	No
a Did not own the property listed on line 2 above?……		
b Did not use the property listed on line 2 above in a qualified use?……		
c Did not materially participate in the operation of the farm or other business within the meaning of IRC section 2032A(e)(6)?……		

If yes to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC sections 2032A(b)(4) or (5) are met.

9. **Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**
10. Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property. **(Each of the qualified heirs receiving an interest in the property must sign the agreement, and the agreement must be filed with this return)**

	Name	Address
A		
B		
C		
D		
E		
F		
G		
H		

	Identifying number	Relationship to decedent	Fair market value	Special use value
A				
B				
C				
D				
E				
F				
G				
H				

11. Woodlands election. Check here ☐ if you wish to make a woodlands election as described in IRC section 2032A(e)(13). Enter the schedule and item numbers from Form RI-100A of the property for which you are making this election _____
You must attach a statement explaining why you are entitled to make this election.

Rhode Island Schedule B - Stocks and Bonds

Decedent's name	Decedent's social security number

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

Item number	Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number.	CUSIP number	Unit value	Alternate valuation date	Alternate Value	Value at date of death
1.						
Total from continuation schedules or additional sheets attached to this schedule……						
Total. Enter here and on page 3, part 7, line 2……						

If more space is required, please attach additional sheets.

Rhode Island Schedule C - Mortgages, Notes and Cash

Decedent's name	Decedent's social security number

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 3……				

If more space is required, please attach additional sheets.

Rhode Island Schedule D - Insurance on the Decedent's Life

Decedent's name	Decedent's social security number

(You must list all policies on the life of the decedent)

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 4……				

If more space is required, please attach additional sheets.

Rhode Island Schedule E - Jointly Owned Property

(If you elect IRC section 2032A valuation, you must complete Schedule E and Schedule A-1.)

Decedent's name	Decedent's social security number

Section 1 - Qualified Joint Interests - Interests held by the decedent and his or her spouse as the only joint tenants IRC section 2020(b)(2)

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
Total from continuation schedules or additional sheets attached to this schedule……				
1a. Totals……				
1b. Amounts included in gross estate (one-half of line 1a)……				

Section 2 - All Other Joint Interests

2a. State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet

Name	Address (street, city, state and ZIP code)
A.	
B.	
C.	

Item number	Letter for co-tenant	Description (including alternate valuation date if any) for securities, give CUSIP number.	Percentage includible	Includible alternate value	Includable Value at date of death
Total from continuation schedules or additional sheets attached to this schedule……					
2b. Total other joint interests……					
3. Total includable joint interests (add lines 1b and 2b). Also enter on page 3, part 7, line 5……					

If more space is required, please attach additional sheets.

Rhode Island Schedule F - Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see schedule E.)

(If you elect IRC section 2032A valuation, you must complete Schedule F and Schedule A-1.)

Decedent's name	Decedent's social security number

		Yes	No
1.	Did the decedent at the time of death own any articles of artistic or collectable value in excess of $3,000 or any collections whose artistic or collectable value combined at the date of death exceeded $10,000?…… If yes, submit full details on this schedule and attach appraisals.		
2.	Has the decedent's estate, spouse or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?…… If yes, submit full details on this schedule.		
3.	Did the decedent at the time of death have, or have access to, a safe deposit box?…… If yes, state location, and if held in joint names of decedent and another, state name and relationship of joint depositor. If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate value	Value at date of death
1.				
	Total from continuation schedules or additional sheets attached to this schedule……			
	Total. Enter here and on page 3, part 7, line 6……			

If more space is required, please attach additional sheets.

Rhode Island Schedule G - Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

Decedent's name	Decedent's social security number

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
A.	Gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (IRC section 2035(b))…….			
B.	Transfers includable under IRC section 2035(a), 2036, 2037 or 2038……			
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 7……				

Rhode Island Schedule H - Powers of Appointment

(Include "5 and 5 lapsing" powers (IRC section 2041(b)(2)) held by the decedent.)

(If you elect IRC section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Decedent's name	Decedent's social security number

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 8……				

If more space is required, please attach additional sheets.

Rhode Island Schedule I - Annuities

Decedent's name	Decedent's social security number

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984.

	Yes	No
A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in IRC section 2039(f)(2)?……		
If yes, you must attach the information required by the instructions.		

Item number	Description show the entire value of the annuity before any exclusions	Alternate valuation date	Includable Alternate Value	Includable Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 9……				

If more space is required, please attach additional sheets.

Rhode Island Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Decedent's name	Decedent's social security number

Note: Do not list on this schedule expenses of administering property not subject to claims. For those expenses see Schedule L.

If executers' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Rhode Island income tax purposes. They are allowable as an income tax deduction on Form RI-1041 if a waiver is filed to waive the deduction on Form RI-100A.

Item number	Description	Expense amount	Total amount
1.	**A. Funeral expenses**		
	Total funeral expenses……		
	B. Administration expenses		
	1. Executor's commissions - amount estimated/agreed upon/paid. (strike out the words that do not apply.)……		
	2. Attorney's fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.)……		
	3. Accountant fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.)……		
		Expense amount	
	4. Miscellaneous expenses		
	Total from continuation schedules or additional sheets attached to this schedule……		
	Total miscellaneous expenses……		
Total. Enter here and on page 3, part 7, line 13……			

If more space is required, please attach additional sheets.

Rhode Island Schedule K · Debts of the Decedent, and Mortgages and Liens

Decedent's name	Decedent's social security number

Item number	Debts of the Decedent - Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1.				
Total from continuation schedules or additional sheets attached to this schedule……				
Total. Enter here and on page 3, part 7, line 14……				

Item number	Mortgages and liens - Description	Amount
1.		
Total from continuation schedules or additional sheets attached to this schedule……		
Total. Enter here and on page 3, part 7, line 15……		

If more space is required, please attach additional sheets.

Rhode Island Schedule L - Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

Decedent's name	Decedent's social security number

Item number	Net losses during administration (Note: Do not deduct losses claimed on a Rhode Island income tax return.)	Amount
1.		
	Total from continuation schedules or additional sheets attached to this schedule	
	Total. Enter here and on page 3, part 7, line 18	

Item number	Expenses incurred in administering property not subject to claims (indicate whether estimated, agreed upon or paid.)	Amount
1.		
	Total from continuation schedules or additional sheets attached to this schedule	
	Total. Enter here and on page 3, part 7, line 19	

If more space is required, please attach additional sheets.

Rhode Island Schedule M - Bequests, etc., to Surviving Spouse

Decedent's name	Decedent's social security number

Election To Deduct Qualified Terminable Interest Property Under IRC Section 2056(b)(7)

If a trust (or other property) meets the requirements of qualified terminable interest property under IRC section 2056(b)(7), and

a. The trust or other property is listed on Schedule M, and

b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under IRC section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of the fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

Election To Deduct Qualified Domestic Trust Property Under IRC Section 2056A.

If a trust meets the requirements of a qualified domestic trust under IRC section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

a. The entire value of a trust or trust property is listed on Schedule M, and

b. The entire value of the trust or trust property is entered as a deduction on Schedule M,

Then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

		Yes	No
1. Did any property pass to the surviving spouse as a result of a qualified disclaimer?…… If "yes," attach a copy of the written disclaimer required by IRC section 2518(b).	1.		
2 a. In what country was the surviving spouse born? _____			
b. What is the surviving spouse's date of birth? _____			
c. Is the surviving spouse a US citizen?……	2c.		
d. If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____			
e. If the surviving spouse is not a US citizen, of what country is the surviving spouse a citizen? _____			
3. Election out of QTIP treatment of annuities - Do you elect under IRC section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under IRC section 2056(b)(7)(C)?……	3.		

Item number	Description of property interests passing to surviving spouse	Amount
1.		
Total from continuation schedules or additional sheets attached to this schedule……		

4. Total amount of property interests listed on Schedule M……		4.	
5 a. Federal estate taxes payable out of property interests listed on Schedule M……	5a.		
b. Other death taxes payable out of property interests listed on Schedule M……	5b.		
c. Federal and state GST taxes payable out of property interests listed on Schedule M……	5c.		
d. Add lines 5a, 5b and 5c……		5d.	
6. Net amount of property interests listed on Schedule M. Subtract line 5d from line 4. Enter here and on page 3, part 7, line 20…		6.	

If more space is required, please attach additional sheets.

Rhode Island Schedule O - Charitable, Public and Similar Gifts and Bequests

Decedent's name	Decedent's social security number

	Yes	No
1. a. If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule?…… If yes, full details must be submitted with this schedule.		
b. According to the information and belief of the person or persons filing this return, is any such action planned? If yes, full details must be submitted with this schedule.		
2. Did any property pass to charity as the result of a qualified disclaimer?…… If yes, attach a copy of the written disclaimer required by IRC section 2518(b).		

Item number	Name and address of beneficiary	Charter of Institution	Amount
1.			
Total from continuation schedules or additional sheets attached to this schedule……			

3. Total……		3.	
4 a. Federal estate tax payable out of property interests listed above……	4a.		
b. Other death taxes payable out of property interests listed above……	4b.		
c. Federal and state GST taxes payable out of property interests listed above……	4c.		
d. Add items 4a, 4b and 4c……		4d.	
5. Net value of property interests listed above. Subtract line 4d from line 3. Enter here and on page 3, part 7, line 21……		5.	

If more space is required, please attach additional sheets.

Rhode Island Schedule T - Qualified Family-Owned Business Interest Deduction

Decedent's name	Decedent's social security number

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2057 if he or she files Schedule T and deducts any qualifying business interests from the gross estate.

Section 2 - General Qualifications

	yes	no
1. Did the decedent and/or a member of the decedent's family own the business interests listed on line 5 of this schedule for at least 5 of the 8 years immediately preceding the date of the decedent's death?……		
2 Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:		
a. Did not own the business interests listed on this schedule?……		
b. Did not materially participate, within the meaning of IRC section 2032A(e)(6), in the operation of the business to which such interests relate?……		

If yes, to either of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC sections 2032A(b)(4) or (5) are met.

Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.

3. Check the applicable box(es). The qualified family-owned business interest(s) is:

- ☐ An interest as a proprietor in a trade or business carried on as a proprietorship.
- ☐ An interest in an entity, at least 50% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
- ☐ An interest in an entity, at least 70% of which is owned (directly or indirectly) by members of 2 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
- ☐ An interest in an entity, at least 90% of which is owned (directly or indirectly) by members of 3 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.

4. Persons holding interests. Enter the requested information for each party who received any interest in the family-owned business.

	Name	Address
A		
B		
C		
D		
E		
F		
G		
H		

	Identifying number	Relationship to decedent	Value of interest
A			
B			
C			
D			
E			
F			
G			
H			

Rhode Island Schedule T - Qualified Family-Owned Business interest Deduction (continued)

Decedent's name	Decedent's social security number

Section 3 - Adjusted Value of Qualified Family-Owned Business Interests

5. Qualified family-owned business interests reported on this return.

Note: All property listed on line 5 must also be entered on Schedule A, B, C, E, F, G or H, as applicable.

A Schedule and item number from Form RI-100A	B Description of business interest and principle place of business	C Reported value

6. Total reported value					6.	
7. Amount of claims or mortgages deductible under IRC section 2053(a)(3) or (4)			7.			
8 a. Enter the amount of any indebtedness on qualified residence of the decedent	8a.					
b. Enter the amount of any indebtedness used for educational or medical expenses	8b.					
c. Enter the amount of any indebtedness other than that listed on line 8a or 8b, but do not enter more than $10,000	8c.					
d Total. Add lines 8a, 8b and 8c			8d.			
9. Subtract line 8d from line 7					9.	
10. Adjusted value of qualified family-owned business interests. Subtract line 9 from line 6					10.	

Section 4 - Qualifying Estate

11. Includable gifts of qualified family-owned business interests						
a. Amount of gifts taken into account under IRC Section 2001(b)(1)(B)			11a.			
b. Amount of such gifts excluded under IRC section 2503(b)			11b.			
c. Add lines 11a and 11b					11c.	
12. Add lines 10 and 11c					12.	
13. Adjusted gross estate						
a. Amount of gross estate	13a.					
b. Enter amount from line 7 above	13b.					
c. Subtract line 13b from 13a			13c.			
d. Enter amount from line 11c above	13d.					
e. Enter the amount of transfers, if any, to the decedent's spouse	13e.					
f. Enter the amount of other gifts	13f.					
g. Add lines 13d, 13e and 13f	13g.					
h. Enter amounts from line 13g that are otherwise includable in the gross estate	13h.					
i. Subtract line 13h from 13g			13i.			
j. Adjusted gross estate. Add lines 13c and 13i					13j.	
14. Enter one-half of the amount on line 13j					14.	

Note: If line 12 does not exceed line 14, stop here; the estate does not qualify for the deduction. Otherwise, complete line 15

15. Net value of qualified family-owned business interests you elect to deduct (line 10 reduced by any marital or other deductions). DO NOT enter more than $675,000 (attach schedule). Enter here and on page 3, part 8, line 22	15.	

Rhode Island Schedule U - Qualified Conservation Easement Exclusion

Decedent's name	Decedent's social security number

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.

Section 2 - General Qualifications

1. Describe the land subject to the qualified conservation easement _____

2. Did the decedent or a member of the decedent's family own land described above during the 3-year period ending on the date of the decedent's death? ☐ Yes ☐ No

3. The land described above is located (check whichever applies) (see instructions):

   ☐ In or within 25 miles of an area which, on the date of the decedent's death, is a metropolitan area.

   ☐ In or within 25 miles of an area which, on the date of the decedent's death, is a national park or wilderness area.

   ☐ In or within 10 miles of an area which, on the date of the decedent's death, is a Urban National Forest.

4. Describe the conservation easement with regard to which the exclusion is being claimed. _____

Section 3 - Computation of Exclusion

5. Estate tax value of the land subject to the qualified conservation easement			5.	
6. Date of death value of any easements granted to decedent's death and included on line 11	6.			
7. Add lines 5 and 6	7.			
8. Value of retained development rights on the land	8.			
9. Subtract line 8 from line 7	9.			
10. Multiply line 9 by 30% (.30)	10.			
11. Value of qualified conservation easement for which the exclusion is being claimed. If line 11 is less than 10, skip lines 12 through 14, enter 0.40 on line 15 and complete schedule	11.			
12. Divide line 11 by line 9. If line 12 is equal to or less than 0.100 stop here. The estate does not qualify for the conservation easement exclusion	12.	__ . __ __ __		
13. Subtract line 12 from 0.300. Enter the answer in hundredth by rounding any thousandths up to the next higher hundredth (0.030 = 0.03; but 0.031 = 0.04)	13.	__ . __ __ __		
14. Multiply line 13 by 2	14.	__ . __ __ __		
15. Subtract line 14 from .40	15.	__ . __ __ __		
16. Deduction under IRC section 2055(f) for the conservation easement	16.			
17. Amount of indebtedness on the land	17.			
18. Total reductions in value. Add lines 8, 16 and 17			18.	
19. Net value of land. Subtract line 18 from line 5			19.	
20. Multiply line 19 by line 15			20.	
21. The smaller of line 20 or the exclusion limitation. Enter here and on page 3, part 7, line 11			21.	

Rhode Island Tax Computation Schedule

Table A

Column A Taxable amount over	Column B Taxable amount not over	Column C Tax on amount in column A	Column D Rate of tax on excess over amount in column A
			(Percent)
0	$10,000	0	18
10,000	20,000	$1,800	20
20,000	40,000	3,800	22
40,000	60,000	8,200	24
60,000	80,000	13,000	26
80,000	100,000	18,200	28
100,000	150,000	23,800	30
150,000	250,000	38,800	32
250,000	500,000	70,800	34
500,000	750,000	155,800	37
750,000	1,000,000	248,300	39
1,000,000	1,250,000	345,800	41
1,250,000	1,500,000	448,300	43
1,500,000	2,000,000	555,800	45
2,000,000	2,500,000	780,800	49
2,500,000	3,000,000	1,025,800	53
3,000,000	----------	1,290,800	55

Table B

(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in column 1	(4) Rate of credit on excess over amount in column 1
			(Percent)
0	$40,000	0	None
40,000	90,000	0	0.8
90,000	140,000	$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000	----------	1,082,800	16.0

Computation of Tax

1. Net taxable estate from page 1, part 2, line 3			1.	
2. Tax on amount on line 1 computed using Table A			2.	
3. Less unified credit. See chart below for credit amount			3.	
4. Subtract line 3 from line 2			4.	
5. Net taxable estate from page 1, part 2, line 3	5.			
6. Less	6.	60,000 00		
7. Subtract line 6 from line 5	7.			
8. Credit for state death taxes on amount on line 7 computed using Table B			8.	
9. Rhode Island Tax. Enter the smaller of line 4 or line 8			9.	

Unified Credit Amount for Line 3:

For decedents dying on or after:	and prior to:	Enter this amount on line 3:
January 1, 2002	January 1, 2010	$220,550.00
January 1, 2010	January 1, 2011	$287,300.00
January 1, 2011	January 1, 2012	$290,946.50
January 1, 2012	January 1, 2013	$304,017.35
January 1, 2013	January 1, 2014	$310,982.75