

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

If there is more than one executor/administrator/personal representative, you must attach an additional sheet including the full name, full address, and social security number for each executor/administrator/personal representative.

Form RI-100A is modeled after Federal Form 706. For guidance in completing Form RI-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 559 <http://www.irs.gov/pub/irs-pdf/p559.pdf>

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

The signed Form RI-100A must be accompanied by:

1. A copy of the death certificate
2. A check for the filing fee in the amount of \$50.00
3. A signed copy of Federal Form 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 copy of the approved Rhode Island extension Form RI-4768 (if applicable).
6. 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 MUST 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.

“Late of” is the city/town for the decedent’s legal residence (domicile) at the time of death.

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### 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 Rhode Island security. 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. **It MUST 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

The return with payment is due within nine (9) months of the date of death.

Requests for an extension should be filed by using **Form RI-4768**. This form may be found on the Division of Taxation's website at <http://www.tax.ri.gov/taxforms/estate.php>. A copy of the estate's Federal request for extension (IRS Form 4768) should accompany the Form RI-4768 if applicable.

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.

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 02908-5800