

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.
6. For decedents dying between January 1, 2014 and January 1, 2015 with gross estates of \$921,655 or less.
7. For decedents dying between January 1, 2015 and January 1, 2017 with gross estates of \$1,500,000 or less.

Gross Estate means the full fair market value of assets **prior** to any deductions. Deductions include reductions in value for items such as mortgages, debts, claims, etc. If the decedent's gross estate exceeds the applicable exemption amount listed above, the estate must file Form RI-100A.

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. 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. 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.

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

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**