

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
FORM RI-100 **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"/> _____ <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 _____
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