FORM RI-100

STATE OF RHODE ISLAND AND PROVIDENCE PLANTATIONS
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: ☐ Spouse ☐ Child ☐ Sibling ☐ Parent ☐ Other ______
Address	Capacity: ☐ Executor ☐ Administrator ☐ Person in Possession of Property ☐ 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. (A true copy attached.) Extension Date: ______________________

☐ An extension of time to pay the Federal Tax has been approved. (A true copy attached.) Extension Date: ______________________

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

Name, address and telephone number of preparer **(please print or type)** Telephone number

Mail forms and checks payable to the Rhode Island Division of Taxation, Estate Tax Section, One Capitol Hill, Providence, RI 02908-5800

Revised 11/27/2012