

State of Rhode Island and Providence Plantations  
**Form RI-100**  
 Estate Tax Return - Date of death on or after 1/1/2002

**FILING FEE: \$50.00 - DEATH CERTIFICATE REQUIRED**

Pro Forma Return       Amended Return

Decedent's first name		MI	Last name		Suffix	Decedent's social security number		
Decedent's address				City, town or post office		State	ZIP code	
Date of death			Probate case number		Location of court			
Executor/personal rep/administrator's first name		MI	Last name		Suffix	Executor/personal rep/admin's SSN		
Executor/personal rep/administrator's address				City, town or post office		State	ZIP code	
Relationship: Personal representative is				Capacity				
<input type="checkbox"/> Spouse	<input type="checkbox"/> Child	<input type="checkbox"/> Sibling	<input type="checkbox"/> Parent	<input type="checkbox"/> Other _____	<input type="checkbox"/> Executor	<input type="checkbox"/> Administrator	<input type="checkbox"/> Person in Possession of Property	<input type="checkbox"/> Other _____
Preparer's first name		MI	Last name		Suffix	Preparer's telephone number		
Preparer's firm name, if applicable								
Preparer's address				City, town or post office		State	ZIP code	

**Part 1:**

- 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 requested.
- An extension of time to file the Federal return has been approved.      Extension Date: \_\_\_\_\_  
 (A true copy is attached.)
- An extension of time to pay the Federal Tax has been approved.      Extension Date: \_\_\_\_\_  
 (A true copy is attached.)

**Part 2:**

Marital status of the decedent at time of death	Name	SSN	Date
<input type="checkbox"/> Married - Enter spouse's name and SSN:			
<input type="checkbox"/> Widow/widower - Enter spouse information:			
<input type="checkbox"/> Single			
<input type="checkbox"/> Legally separated			
<input type="checkbox"/> Divorced - Enter date divorce decree became final: _____			

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Decedent's name	Decedent's social security number

**Part 3:**

**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? Include TYPED Form T-77 for each property to be discharged..... Yes   No

**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? Include a TYPED Form T-79 for each security..... Yes   No

**Part 4:**

1 Rhode Island Assets .....	1	
2 Non-Rhode Island Assets.....	2	
3 TOTAL ASSETS. Add lines 1 and 2.....	3	

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 and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Executor/personal rep/administrator signature	Date	Telephone number
I declare that I am the (Please check one) <input type="checkbox"/> Attorney <input type="checkbox"/> Certified public accountant <input type="checkbox"/> 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.		
Preparer signature	Date	PTIN

May the Division of Taxation contact your preparer? YES