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			Estate Tax Return - Date of death on or after 1/1/2015
_			
	++-	+	FILING FEE: \$50.00 - DEATH CERTIFICATE REQUIRED
	-		Decedent's first name MI Last name SUFFIX Decedent's social security number
			Died Testate. Decedent's address - Legal residence (domicile) at time of death City, town or post office State ZIP code
			of the will
			arid death Foreign country, if applicable Year domicile established Date of birth Date of death certificate.
	╢╪		Federal Form 4768 id Executor/personal rep/admin's first name MI Last name Suffix Executor/personal rep/admin's SSN
	╫╄		4768 is Executor/personal rep/admin's first name MI Last name Suffix Executor/personal rep/admin's SSN attached
	-		Executor/personal rep/admin/s address City, town or post office State ZIP code
			Pro Forma Return
			Preparer's first name M Last name Suffix Preparer telephone number
			Amended Réturn
	4		Prepareir's firm name, if applicable
	++	+	Preparer's address City, town or post office State ZIP code
	++-	+	
_		+	Name and location of court where will was probated or estate administered Case number
	PA	RT	T 1 - NET TAXABLE ESTATE
			Total gross estate less exclusion from page 4, part 6, line 12
	2	>	Total allowable deductions from page 4, part 6, line 23
		\square	
	3	3	Net taxable estate. Subtract line 2 from line 1
			RHODE ISLAND ESTATE TAX. Use the tax computation schedule on page 23. Enter on either
			page 1, Part 2, line 1 or page 2, Part 3, line 1; whichever applies
	DA	рт	T 2 - COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND
			ONLY COMPLETE THIS SECTION IF THE DECEDENT WAS DOMICILED IN RHODE ISLAND.
		\uparrow	DECEDENTS DOMICILED OUTSIDE OF RHODE ISLAND SHOULD COMPLETE PART 3 ON PAGE 2.
	1	1	Rhode Island estate tax from part 1, line 4 above
	2	2	Total gross estate less exclusion from page 4, part 6, line 12
		+	
		3	Non Rhode Island gross estate
		1	Percentage which non Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2 4
	6	5	Adjusted state death tax credit. Multiply line 1 by line 4
			TAX PAYABLE TO RHODE ISLAND. Subtract line 5 from line 1
		1	
	e		PAYMENTS MADE
	e		
	7	7	AMOUNT DUE. If line 6 is more than line 7, subtract line 7 from line 6. This is the amount owed
	7	7	AMOUNT DUE. If line 6 is more than line 7, subtract line 7 from line 6. This is the amount owed 8
		7	AMOUNT DUE. If line 6 is more than line 7, subtract line 7 from line 6. This is the amount owed
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Decedent's name

Decedent's social security number

Rhode Island Schedule A - Real Estate

- List the full fair market value of the property at the date of death. Use Schedule K to claim mortgage deduction.
- For jointly owned property that must be disclosed on Schedule E, see instructions on Schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under IRC section 2035, 2036, 2037 or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under IRC section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

I from continuation schedules or additional sheets attached to this schedule.	em mber	Description	Alternate valuation date	Alternate Value	Value at date of death
	1.				
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Decedent's social security number

Rhode Island Schedule A-1 - IRC Section 2032A Valuation

Section 1 - Type of Election

Protective election. Complete section 2, line 1 and column A of lines 3 and 4.

Regular election. Complete all of section 2 (including line 11, if applicable) and section 3

This election is not valid unless the agreement (i.e., - agreement to special valuation under IRC section 2032A)-

• Is signed by each and every qualified heir with an interest in the specially valued property, and

• Is attached to this return when it is filed.

Section 2 - Notice of Election

Note: All real property entered on line 2 and 3 must also be entered on Schedule A, E, F, G or H, as applicable

1. Qualified use - check one Farm used for farming, or

Trade or business other than farming

2. Real property used in a qualified use, passing to qualified heirs and to be specially valued on this form RI-100A.

A	В	С	D
Schedule and item number	Full value (without IRC section	Adjusted Value (with IRC section	Value based on qualified use (without
from form RI-100A	2032 A(b)(3)(B) adjustment)	2032 A(b)(3)(B) adjustment)	IRC section 2032 A(b)(3)(B) adjustment)
Totals			

Attach a legal description of all property listed on line 2

Attach copies of appraisals showing the column B values for all property listed on line 2

3. Real property used in a qualified use, passing to qualified heirs, but not specially valued on this form RI-100A.

А	В	С	D
Schedule and item number	Full value (without IRC section	Adjusted Value (with IRC section	Value based on qualified use (without
from Form RI-100A	2032 A(b)(3)(B) adjustment)	2032 A(b)(3)(B) adjustment)	IRC section 2032 A(b)(3)(B) adjustment)
Totals			

If you check "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.



Decedent's name

Decedent's social security number

Rhode Island Schedule A-1 - IRC Section 2032A Valuation (continued)

4. Personal property used in a qualifie	ed use and passing to qualified heirs	_				
A	В	1	A		В	
Schedule and item number	Full value (without IRC section		Schedule and item number	Full value (wi	ithout IRC se	ection
from Form RI-100A	2032 A(b)(3)(B) adjustment)		from Form RI-100A	2032 A(b)(3)(B) adjustm	ent)
			"subtotal" from col B. below left			
Subtotal			Total adjusted value			
5	,					
6. Attach a description of the method			•			
			on line 2 for at least 5 of the 8 years imr		Yes	No
,1 0	e 8-year period preceding the date of th	e de	ecedent's death during which the deced	ent or a		
member of his or her family:					Yes	No
	·					
, , ,			within the meaning of IRC section 2032	()()		
If yes to any of the above, you mus 2032A(b)(4) or (5) are met.	t attach a statement listing the periods.	lf a	applicable, describe whether the except	ions of IRC sectio	ns	

9. Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.

10. Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property.

(Each of the qualified heirs receiving an interest in the property must sign the agreement, and the agreement must be filed with this return)

	Name		Address	
А				
В				
С				
D				
Е				
F				
G				
Н				
	Identifying number	Relationship to decedent	Fair market value	Special use value
A	Identifying number	Relationship to decedent	Fair market value	Special use value
A B	Identifying number	Relationship to decedent	Fair market value	Special use value
	Identifying number	Relationship to decedent	Fair market value	Special use value
В	Identifying number	Relationship to decedent	Fair market value	Special use value
B C	Identifying number	Relationship to decedent	Fair market value	Special use value
B C D	Identifying number	Relationship to decedent	Fair market value	Special use value
B C D E	Identifying number	Relationship to decedent	Fair market value	Special use value

11. Woodlands election. Check here if you wish to make a woodlands election as described in IRC section 2032A(e)(13). Enter the schedule and item numbers from Form RI-100A of the property for which you are making this election ______You must attach a statement explaining why you are entitled to make this election.



Decedent's name

Decedent's social security number

Rhode Island Schedule B - Stocks and Bonds

em	(For jointly owned property that m Description including face amount of bonds or number of sh			Alternate		Value at
nber	where needed for identification. Give 9-digit CUSI	P number.	Unit value	valuation date	Alternate Value	date of death
		CUSIP number				
1.						
l from	continuation schedules or additional sheets attached to this s	schedule				
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Decedent's social security number

Rhode Island Schedule C - Mortgages, Notes and Cash

	(For jointly owned property that must be dis	sclosed on Schedule E, see Schedul	e E.)	
ltem umber	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
		I		
I from continuation scl	hedules or additional sheets attached to this schedule.			



Decedent's social security number

Rhode Island Schedule D - Insurance on the Decedent's Life

em		n the life of the decedent) Alternate		Value at
nber	Description	valuation date	Alternate Value	date of death
1.				
		I		
from continuation school	lules or additional sheets attached to this schedule.			
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Rhode Island Schedule E - Jointly Owned Property

(If you elect IRC section 2032A valuation, you must complete Schedule E and Schedule A-1.)

Section 1 - Qualified Joint Interests - Interests held by the decedent and his or her spouse as the only joint tenants IRC section 2020(b)(2)

ltem number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
Total from con	tinuation schedules or additional sheets attached to this schedule			
1a. Totals				
1b. Amounts in	ncluded in gross estate (one-half of line 1a)			

Section 2 - All Other Joint Interests

2a. State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet

Name Address (street, city, state and ZIP code)			de)			
Α.						
В.						
C.						
ltem number	Letter for co-tenant	Description (including alternate valuation date if a for securities, give CUSIP number.	ny)	Percentage includible	Includible alternate value	Includable Value at date of death
Total from	n continuatio	on schedules or additional sheets attached to this schedule				
2b. Total	other joint ir	nterests				
3. Total	ncludable je	oint interests (add lines 1b and 2b). Also enter on page 4, Pa	art 6, line 5			
		If more space is required, plea	se attach addit	tional sheets.		



Rhode Island Schedule F - Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see schedule E.) (If you elect IRC section 2032A valuation, you must complete Schedule F and Schedule A-1.)

1.	Did the decedent at the time of death own any articles of artistic or collectable value in excess of \$3,000 or any collections whose	Yes	No
	artistic or collectable value combined at the date of death exceeded \$10,000?		
	If yes, submit full details on this schedule and attach appraisals.		
2.	Has the decedent's estate, spouse or any other person, received (or will receive) any bonus or award as a result of the decedent's		
	employment or death?		
	If yes, submit full details on this schedule.		
3.	Did the decedent at the time of death have, or have access to, a safe deposit box?		

If yes, state location, and if held in joint names of decedent and another, state name and relationship of joint depositor.

If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.

ltem number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate value	Value at date of death
number 1.	For securities, give CUSIP number.	valuation date		date of death
	n schedules or additional sheets attached to this schedule			
Total. Enter here and	on page 4, Part 6, line 6			



Rhode Island Schedule G - Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

ltem number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
Α.	Gift tax paid by the decedent or the estate for all gifts made by the decedent or his			
	or her spouse within 3 years before the decedent's death (IRC section 2035(b))			
В.	Transfers includable under IRC section 2035(a), 2036, 2037 or 2038			
1.				
otal from	continuation schedules or additional sheets attached to this schedule			
otal. En	ter here and on page 4, Part 6, line 7			

Rhode Island Schedule H - Powers of Appointment

(Include "5 and 5 lapsing" powers (IRC section 2041(b)(2)) held by the decedent.)

(If you elect IRC section 2032A valuation, you must complete Schedule H and Schedule A-1.)

Decedent's name

			,	1	
Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alte	ernate Value	Value at date of death
1.					
Total from	continuation schedules or additional sheets attached to this schedule		∟	'	
Total. Ente	er here and on page 4, Part 6, line 8		1	!	
	If more space is required, please attach additional sheets.				



Decedent's social security number

Rhode Island Schedule I - Annuities

A re-you excluding from the decedent's gross estate the value of a lump-sum distribution described in IRC section 2039(1)(2)	Note: Generall	y, no exclusion is allowed for the estates of decedents dying after December	31, 1984.			
If yes, you must attach the information required by the instructions. Image: Construction of the instruction of the					Yes	No
ItemDescriptionAlternateIncludableIncludable Value atnumbershow the entire value of the annuity before any exclusionsvaluation dateAlternate Valuedate of death			described in IRC section	2039(f)(2)?		
number show the entire value of the annuity before any exclusions valuation date Alternate Value date of death			Alternate	Includable	Includable	e Value at
	number					
	Total from cont	nuation schedules or additional sheets attached to this schedule				

If more space is required, please attach additional sheets.



Rhode Island Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note: Do not list on this schedule expenses of administering property not subject to claims. For those expenses see Schedule L.

If executers' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Rhode Island income tax purposes. They are allowable as an income tax deduction on Form RI-1041 if a waiver is filed to waive the deduction on Form RI-100A.

Item number	Description	Expense amount	Total amount
1.	A. Funeral expenses		
	Total funeral expenses		
	 B. Administration expenses 1. Executor's commissions - amount estimated/agreed upon/paid. (strike out the words that do not app 2. Attorney's fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.) 		
	3. Accountant fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.)		
	4. Miscellaneous expenses	Expense amount	
	Total from continuation schedules or additional sheets attached to this schedule		
Total. Ent	er here and on page 4, Part 6, line 13		



Decedent's social security number

Rhode Island Schedule K Debts of the Decedent, and Mortgages and Liens

Item number	Debts of the Decedent - Creditor and nature of claim, and allowable death taxes	Amount unpaid to date	Amount in contest	Amount claimed as a deduction
1.				
Total from	continuation schedules or additional sheets attached to this schedule			
Total. Ente	er here and on page 4, Part 6, line 14			

Item number	Mortgages and liens - Description	Amount
1.		
Total from	continuation schedules or additional sheets attached to this schedule	
Total. Ent	er here and on page 4, Part 6, line 15	



Rhode Island Schedule L - Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

ltem number	Net losses during administration (Note: Do not deduct losses claimed on a Rhode Island income tax return.)	Amount
1.		
Total from continuation	schedules or additional sheets attached to this schedule	
Total. Enter here and o	n page 4, Part 6, line 18	

ltem number	Expenses incurred in administering property not subject to claims (indicate whether estimated, agreed upon or paid.)	Amount
1.		
Total from	o continuation schedules or additional sheets attached to this schedule	
Total. En	ter here and on page 4, Part 6, line 19	



Rhode Island Schedule M - Bequests, etc., to Surviving Spouse

Election To Deduct Qualified Terminable Interest Property Under IRC Section 2056(b)(7)

If a trust (or other property) meets the requirements of qualified terminable interest property under IRC section 2056(b)(7), and

- a. The trust or other property is listed on Schedule M, and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under IRC section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of the fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property). Election To Deduct Qualified Domestic Trust Property Under IRC Section 2056A.

If a trust meets the requirements of a qualified domestic trust under IRC section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

- a. The entire value of a trust or trust property is listed on Schedule M, and
- b. The entire value of the trust or trust property is entered as a deduction on Schedule M,

Then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

		Yes	No
1.	Did any property pass to the surviving spouse as a result of a qualified disclaimer?		
	If "yes," attach a copy of the written disclaimer required by IRC section 2518(b).		
2	a. In what country was the surviving spouse born?		
	b. What is the surviving spouse's date of birth?		
	c. Is the surviving spouse a US citizen?		
	d. If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship?		
	e. If the surviving spouse is not a US citizen, of what country is the surviving spouse a citizen?		
3.	Election out of QTIP treatment of annuities - Do you elect under IRC section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under IRC section 2056(b)(7)(C)?		
	Item	A	
n	Umber Description of property interests passing to surviving spouse	Amo	Juni
	1.		
		<u> </u>	
То	tal from continuation schedules or additional sheets attached to this schedule		
4.	Total amount of property interests listed on Schedule M 4.		
5	a. Federal estate taxes payable out of property interests listed on Schedule M		
	b. Other death taxes payable out of property interests listed on Schedule M 5b.		
	c. Federal and state GST taxes payable out of property interests listed on Schedule M 5c.		
	d. Add lines 5a, 5b and 5c		
6.	Net amount of property interests listed on Schedule M. Subtract line 5d from line 4. Enter here and on page 4, Part 6, line 20 6.		
	If more space is required, please attach additional sheets.		

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Rhode Island Schedule O - Charitable, Public and Similar Gifts and Bequests

			Yes	No
	the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provision fecting the charitable deductions claimed in this schedule?	IS		
	yes, full details must be submitted with this schedule.			
-	cording to the information and belief of the person or persons filing this return, is any such action planned?			
	yes, full details must be submitted with this schedule.			
2. Di	d any property pass to charity as the result of a qualified disclaimer?			
lf y	yes, attach a copy of the written disclaimer required by IRC section 2518(b).			
Item number	Name and address of beneficiary Charter of Institution	Name and address of beneficiary Charter of Institution		ount
1.				
Total from	n continuation schedules or additional sheets attached to this schedule			
3. Total.		3.		
4 a. Fe	ederal estate tax payable out of property interests listed above			
b. Ot	her death taxes payable out of property interests listed above			
c. Fe	ederal and state GST taxes payable out of property interests listed above 4c.			
d. Ad	Id items 4a, 4b and 4c	4d.		
5. Net va	alue of property interests listed above. Subtract line 4d from line 3. Enter here and on page 4, Part 6, line 21	5.		



Rhode Island Schedule T · Qualified Family-Owned Business Interest Deduction

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2057 if he or she files Schedule T and deducts any qualifying business interests from the gross estate.

S	Section 2 - General Qualifications		no
1.	Did the decedent and/or a member of the decedent's family own the business interests listed on line 5 of this schedule for at least		
	5 of the 8 years immediately preceding the date of the decedent's death?		
2	Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member		
	of his or her family:		
	a. Did not own the business interests listed on this schedule?		
	b. Did not materially participate, within the meaning of IRC section 2032A(e)(6), in the operation of the business to which such		
	interests relate?		

If yes, to either of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC sections 2032A(b)(4) or (5) are met.

Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.

3. Check the applicable box(es). The qualified family-owned business interest(s) is:

An interest as a proprietor in a trade or business carried on as a proprietorship.

An interest in an entity, at least 50% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.

An interest in an entity, at least 70% of which is owned (directly or indirectly) by members of 2 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.

An interest in an entity, at least 90% of which is owned (directly or indirectly) by members of 3 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.

4. Persons holding interests. Enter the requested information for each party who received any interest in the family-owned business.

	Name	Address
Α		
В		
С		
D		
E		
F		
G		
Н		

	Identifying number	Relationship to decedent	Value of interest
А			
В			
С			
D			
Е			
F			
G			
Н			



Rhode Island Schedule T - Qualified Family-Owned Business interest Deduction (continued)

Section 3 - Adjusted Value of Qualified Family-Owned Business Interests

5. Qualified family-owned business interests reported on this return.

Note: All property listed on line 5 must also be entered on Schedule A, B, C, E, F, G or H, as applicable.

A Schedule and item number from Form RI-100A		B Description of bus and principle place	siness interest			C Reported value
6. Total reported value			·· <u>·</u> ·····		6.	
7. Amount of claims or mortgages deductible under IRC sect	ion 2053(a)(3)	or (4)	7.			
8 a. Enter the amount of any indebtedness on qualified residence of the decedent	0.5					
b. Enter the amount of any indebtedness used for	··· 8a.		-			
educational or medical expenses	··· 8b.					
 c. Enter the amount of any indebtedness other than that listed on line 8a or 8b, but do not enter more than \$10,000 	··· 8c.					
d Total. Add lines 8a, 8b and 8c		E	8d.			
 Subtract line 8d from line 7 					9.	
10. Adjusted value of qualified family-owned business interest				-	10.	
Section 4 - Qualifying Estate						=
11. Includable gifts of qualified family-owned business interest	is					
a. Amount of gifts taken into account under IRC Section 2			11a			
 b. Amount of such gifts excluded under IRC section 2503 						
c. Add lines 11a and 11b			<u>.</u>		11c.	
12. Add lines 10 and 11c						
13. Adjusted gross estate				······L	12.	
a. Amount of gross estate	13a.					
b. Enter amount from line 7 above						
c. Subtract line 13b from 13a		E	13c.			
d. Enter amount from line 11c above				<u> </u>		
e. Enter the amount of transfers, if any, to the			-			
decedent's spouse	··· 13e.		_			
f. Enter the amount of other gifts	13f.		_			
g. Add lines 13d, 13e and 13f	13g.					
 h. Enter amounts from line 13g that are otherwise includable in the gross estate 	13h					
i. Subtract line 13h from 13g	<u> </u>	<u> </u>	13i.			
j. Adjusted gross estate. Add lines 13c and 13i					13j.	
14. Enter one-half of the amount on line 13j					14.	
Note: If line 12 does not exceed line 14, stop here; the estate					14.	<u> </u>
15. Net value of qualified family-owned business interests you	elect to deduc	t (line 10 reduced	by any marital of	or other		
deductions). DO NOT enter more than \$675,000 (attach s	chedule). Ente	er here and on pa	ge 4, Part 6, line	221	5.	



Rhode Island Schedule U - Qualified Conservation Easement Exclusion

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.

Section 2 - General Qualifications

1. Describe the land subject to the qualified conservation easement

2.	Did the decedent or a member of the decedent's family own land described above during the 3-year period ending on the date of the decedent's death?	Yes	No
3.	The land described above is located (check whichever applies) (see instructions):		

In or within 25 miles of an area which, on the date of the decedent's death, is a metropolitan area.

In or within 25 miles of an area which, on the date of the decedent's death, is a national park or wilderness area.

In or within 10 miles of an area which, on the date of the decedent's death, is a Urban National Forest.

4. Describe the conservation easement with regard to which the exclusion is being claimed.

Section 3 - Computation of Exclusion

5. Estate tax value of the land subject to the qualified conservation easement			 5.	
6. Date of death value of any easements granted to decedent's death and included on line 11	6.			
7. Add lines 5 and 6	7.			
8. Value of retained development rights on the land	8.			
9. Subtract line 8 from line 7	9.			
10. Multiply line 9 by 30% (.30)	10.			
11. Value of qualified conservation easement for which the exclusion is being claimed. If line				
11 is less than line 10, continue with line 12. Otherwise, skip lines 12 through 14, enter 0.40 on line 15 and complete schedule	11.			
12. Divide line 11 by line 9. If line 12 is equal to or less than 0.100 stop here. The estate does				
not qualify for the conservation easement exclusion	12.	_ ·		
13. Subtract line 12 from 0.300. Enter the answer in hundredth by rounding any thousandths up to the next higher hundredth (0.030 = 0.03; but 0.031 = 0.04)	13.	_ ·		
14. Multiply line 13 by 2	14.	_ ·		
15. Subtract line 14 from .40	15.	_ ·		
16. Deduction under IRC section 2055(f) for the conservation easement	16.			
17. Amount of indebtedness on the land	17.			-
18. Total reductions in value. Add lines 8, 16 and 17			 18.	
19. Net value of land. Subtract line 18 from line 5			 19.	
20. Multiply line 19 by line 15			 20.	
21. The smaller of line 20 or the exclusion limitation. Enter here and on page 4, Part 6, line 11			 21.	



Decedent's social security number

Rhode Island Tax Computation Schedule

(1)	(2)	(3)	(4)
(1)	(2)	(3)	. ,
A d'ann ta dhaana bha			Rate of credit
Adjusted taxable			on excess
estate equal to	Adjusted taxable	Credit on amount	over amount
or more than	estate less than	in column 1	in column 1
			(Percent)
0	\$40,000	0	None
40,000	90,000	0	0.8
90,000	140,000	\$400	1.6
140,000	240,000	1,200	2.4
240,000	440,000	3,600	3.2
440,000	640,000	10,000	4.0
640,000	840,000	18,000	4.8
840,000	1,040,000	27,600	5.6
1,040,000	1,540,000	38,800	6.4
1,540,000	2,040,000	70,800	7.2
2,040,000	2,540,000	106,800	8.0
2,540,000	3,040,000	146,800	8.8
3,040,000	3,540,000	190,800	9.6
3,540,000	4,040,000	238,800	10.4
4,040,000	5,040,000	290,800	11.2
5,040,000	6,040,000	402,800	12.0
6,040,000	7,040,000	522,800	12.8
7,040,000	8,040,000	650,800	13.6
8,040,000	9,040,000	786,800	14.4
9,040,000	10,040,000	930,800	15.2
10,040,000		1,082,800	16.0

Computation of Tax

1. Net taxable estate from page 1, part 1, line 3	1.		
2. Less	2.	60,000	00
3. Subtract line 2 from line 1	3.		
4. Credit for state death taxes on amount on line 3 computed using the above Table	. 4.		
5. Less Rhode Island credit from Rhode Island Credit Chart	. 5.		
6. Rhode Island Estate Tax. Subtract line 5 from line 4	. 6.		