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4 State of Rhode Island Division of Taxation



5 Form RI-100

6 Estate Tax Return - Date of death 1/1/1992 - 12/31/2001

1616019990101

8 FILING FEE: \$50.00 - DEATH CERTIFICATE REQUIRED

11 Pro Forma Return Amended Return

13 Decedent's first name MI Last name Suffix Decedent's social security number

15 Decedent's address City, town or post office State ZIP code

17 Date of death Probate case number Location of court

19 Executor/personal rep/administrator's first name MI Last name Suffix Executor/personal rep/admin's SSN

21 Executor/personal rep/administrator's address City, town or post office State ZIP code

23 Relationship: Personal representative is Capacity

24 Spouse Child Sibling Parent Other Executor Administrator Person in Possession of Property Other

26 Preparer's first name MI Last name Suffix Preparer's telephone number

28 Preparer's firm name, if applicable

30 Preparer's address City, town or post office State ZIP code

34 Part 1:

- 35 A Federal return is not required to be filed, but a Certificate of No Tax Due is requested.
36 A Federal return is attached, but no Rhode Island tax is due. A Certificate of No Tax Due is requested.
37 An extension of time to file the Federal return has been approved. Extension Date:
38 (A true copy is attached.)
39 An extension of time to pay the Federal Tax has been approved. Extension Date
40 (A true copy is attached.)

46 Part 2:

48 Marital status of the decedent at time of death Name SSN Date

- 50 Married - Enter spouse's name and SSN:
51 Widow/widower - Enter spouse information:
52 Single
53 Legally separated
54 Divorced - Enter date divorce decree became final:

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8 Decedent's name Decedent's social security number

14 Part 3:

16 REAL ESTATE REQUIRING DISCHARGE OF LIEN

17 Did the decedent have any interest in real estate located in Rhode Island requiring a discharge of estate tax
18 lien? Include TYPED Form T-77 for each property to be discharged..... Yes No

20 SECURITY REQUIRING ESTATE TAX WAIVER

21 Did the decedent have any interest in a security of a Rhode Island incorporated business requiring an
22 estate tax waiver? Include a TYPED Form T-79 for each security..... Yes No

26 Part 4:

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

34 If a Federal Estate tax return is required, enter the total gross value for Federal Estate and Generation Skipping Tax purposes.

35 If no Federal Estate tax return is required, enter the total gross value of the decedent's estate.

36 \*\* Gross value means the total value of the assets before any deductions.

52 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
53 belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

54 Executor/personal rep/administrator signature Date Telephone number

56 I declare that I am the (Please check one) Attorney Certified public Enrolled for the executor and prepared this return for the executor. I am not under suspension or
57 (Please check one) accountant agent disbarment from practice before the IRS and am qualified in the state shown above.
58 Preparer signature Date PTIN

61 May the Division of Taxation contact your preparer? YES

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6 Estate Tax Return - Date of death 1/1/1992 - 12/31/2001

IMAGE ONLY

8 Decedent's name

12 SCHEDULE A: COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND

1	Federal Credit for State Death Taxes from Federal Form 706.....	1
2	Death taxes paid to a state other than Rhode Island. If none, skip lines 2 through 7. Enter amount from line 1 on line 8.....	2
3	Federal Gross Estate from Federal Form 706.....	3
4	Non-Rhode Island Gross Estate*.....	4
5	Percentage of non-Rhode Island Gross Estate to Federal Gross Estate. Divide line 4 by line 3.....	5
6	Adjusted State Death Tax Credit. Multiply line 1 by line 5.....	6
7	Enter the lesser of line 2 or line 6.....	7
8	Tax Payable to Rhode Island. Subtract line 7 from line 1.....	8

32 SCHEDULE B: COMPUTATION OF TAX - DECEDENT DOMICILED OUTSIDE OF RHODE ISLAND

1	Federal Credit for State Death Taxes from Federal Form 706.....	1
2	Federal Gross Estate from Federal Form 706.....	2
3	Rhode Island Gross Estate**.....	3
4	Percentage of Rhode Island Gross Estate to Federal Gross Estate. Divide line 3 by line 2.....	4
5	Tax Payable to Rhode Island. Multiply line 1 by line 4.....	5

\* Non-Rhode Island Gross Estate for a decedent domiciled in Rhode Island means the total value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) which is located outside of Rhode Island at the date of death. The property must actually be taxed by another state and the tax must qualify for the federal credit for state death taxes.

\*\* Rhode Island Gross Estate for a decedent domiciled outside of Rhode Island means the value of real estate and tangible personal property (cars, boats, clothes, jewelry, furniture, etc.) which is located in Rhode Island at the date of death.

PLEASE NOTE: Bank accounts, stocks, bonds and mortgages are intangible assets and are taxable by the state in which the decedent was domiciled at the time of death regardless of where the asset was then located.

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