

**Form RI-706**

Estate Tax Return - Date of death on or after 1/1/2015

Supporting documentation for all items listed on this return is required.

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

Check below if:  <input type="checkbox"/> Died Testate. Attach a copy of the will and death certificate.  <input type="checkbox"/> Federal Form 4768 is attached	Decedent's first name	MI	Last name	Suffix	Decedent's social security number	
	Decedent's address - Legal residence (domicile) at time of death			City, town or post office	State	ZIP code
	Foreign country, if applicable		Year domicile established	Date of birth	Date of death	
	Name and location of court where will was probated or estate administered					Case number
	<input type="checkbox"/> Pro Forma Return	<input type="checkbox"/> Amended Return	<input type="checkbox"/> T-77	<input type="checkbox"/> T-79		

Check the box if you elected:

<input type="checkbox"/> Alternate Valuation	<input type="checkbox"/> Special Use valuation? If checked, you must complete and attach Schedule A-1	<input type="checkbox"/> Deceased Spouse's Unused Exclusion "portability" on Federal level
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**PART 1 - NET TAXABLE ESTATE**

1	Total gross estate less exclusion from page 4, Part 6, line 12	1	
IF TOTAL GROSS ESTATE IS LESS THEN \$1,300,000.00 SKIP LINES 2 THRU 10 AND CONTINUE TO LINE 11			
2	Total allowable deductions from page 4, Part 6, line 22	2	
3	Net taxable estate. Subtract line 2 from line 1	3	
4	\$60,000 Exclusion	4	60000 00
5	Adjusted taxable estate. Subtract line 4 from line 3	5	
6	Rhode Island Estate Tax from the Rhode Island Tax Computation Schedule on page 21	6	
7	Applicable Rhode Island credit amount from the Rhode Island credit chart on page 22	7	
8	Rhode Island Tax Due. Subtract line 7 from line 6	8	
9	Rhode Island Apportionment from page 2, Part 4, line 4	9	
10	Tax Payable to Rhode Island. Multiply line 8 by line 9	10	
11	\$50 filing fee	11	50 00
12	Total Amount Due. Add lines 10 and 11	12	
13	Extension Payments	13	
14	Other Payments	14	
15	Total Payments. Add Lines 13 and 14	15	
16	AMOUNT DUE. If line 12 is more than line 15, subtract line 15 from line 12. This is the amount owed.	16	
17	REFUND DUE. If line 15 is more than line 12, subtract line 12 from line 15. This is the amount overpaid	17	

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Decedent's name	Decedent's social security number
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**PART 2 - MARITAL STATUS**

	Spouse's Name	Spouse's SSN	Date of Death (if applicable)
1 Marital status of the decedent at time of death:			
<input type="checkbox"/> Married <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced: _____ <input type="checkbox"/> Widow/widower			

**PART 3 - EXECUTOR/PERSONAL REPRESENTATIVE/ADMINISTRATOR AND PREPARER INFORMATION**

Executor/personal rep/admin's first name	MI	Last name	Suffix	Executor/personal rep/ Admin's SSN
Executor/personal rep/admin's address		City, town of post office		State
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"/> Other _____		
Preparer's first name	MI	Last name	Suffix	Preparer's telephone number
Preparer's firm name, if applicable				
Preparer's address		City, town of post office		State
				Zip code

**PART 4 - COMPUTATION OF TAX**

1 Rhode Island estate tax from Page 1, Part 1, line 8.....	1	
2 Total gross estate less exclusion from page 4, Part 6, line 12.....	2	
3 <b>Rhode Island Gross Estate</b> For a decedent domiciled in Rhode Island: Enter the amount of Rhode Island Assets excluding non-Rhode Island real and tangible property. For a decedent non-domiciled in Rhode Island: Enter the amount of Rhode Island real and tangible property.	3	
4 Percentage which Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2 (carry to four decimal places).....	4	_ . _ . _ . _ .

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. If there is more than one executor/ administrator/ personal representative, please attach a separate sheet listing the full name, address and social security number for each executor/ administrator/ personal representative.

Executor/personal representative/administrator signature	Date	Telephone number
Preparer signature	Date	PTIN

I declare that I am the  Attorney  Certified public accountant  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.

May the Division of Taxation contact your preparer? YES

State of Rhode Island Division of Taxation  
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**PART 5 - GENERAL INFORMATION**

- 1 Death certificate number and issuing authority (attach a copy of the death certificate to this return) \_\_\_\_\_
- 2 Decedent's business or occupation. If retired, enter decedent's former business or occupation \_\_\_\_\_
- 3 Individuals (other than surviving spouse), trusts or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O). Attach additional sheets if necessary.

Name of individual, trust or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount

Please **CHECK** yes or no for each question. If you answer yes to any question 4 -13, you must attach additional information.

4 Does the gross estate contain any IRC section 2044 property (qualified terminable interest property from a prior gift or estate)? .....	4	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
5 a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? .....	5a	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
b Did the decedent own any insurance on the life of another that is not included in the gross estate? .....	5b	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
6 Did the decedent at the time of death own any property as a joint tenant with the right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If yes, complete and attach Schedule E. ....	6	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
7 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation .....	7	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
8 Did the decedent make any transfer described in IRC section 2035, 2036, 2037 or 2038? If yes, you must complete and attach Schedule G .....	8	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
9 Were there in existence at the time of the decedent's death:				
a Any trusts created by the decedent during his or her lifetime? .....	9a	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
b Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship? .....	9b	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
10 Did the decedent ever possess, exercise or release any general power of appointment? If yes, you must complete and attach Schedule H .....	10	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
11 Was the marital deduction computed under the transitional rule of Public Law 97-34, IRC section 403(e)(3) (Economic Recovery Act of 1981)? If yes, attach a separate computation of the marital deduction, enter the amount on item 20 of the recapitulation, and note on item 20 "Computation attached." .....	11	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
12 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If yes, you must complete and attach Schedule I .....	12	YES <input type="checkbox"/>	<input type="checkbox"/>	NO
13 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under IRC section 2056(b)(7) and which is not reported on this return? If yes, attach an explanation .....	13	YES <input type="checkbox"/>	<input type="checkbox"/>	NO

State of Rhode Island Division of Taxation  
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 Estate Tax Return - Date of death on or after 1/1/2015

Decedent's name	Decedent's social security number

**Part 6 - Recapitulation**

		Alternate value	Value at date of death		
Gross Estate	1	Schedule A - Real Estate .....	1		
	2	Schedule B - Stock and bonds.....	2		
	3	Schedule C - Mortgages, notes and cash.....	3		
	4	Schedule D - Insurance on the decedent's life .....	4		
	5	Schedule E - Jointly owned property.....	5		
	6	Schedule F - Other miscellaneous property .....	6		
	7	Schedule G - Transfers during decedent's life .....	7		
	8	Schedule H - Powers of appointment.....	8		
	9	Schedule I - Annuities.....	9		
	10	Total gross estate. Add lines 1 through 9 .....	10		
	11	Schedule U - Qualified conservation easement exclusion .....	11		
	12	Total gross estate less exclusion. Subtract line 11 from line 10. Enter here and on page 1, Part 1, line 1.....	12		
Deductions	13	Schedule J - Funeral expenses and expenses incurred in administering property subject to claims .....	13		
	14	Schedule K - Debts of the decedent.....	14		
	15	Schedule K - Mortgages and liens .....	15		
	16	Total. Add lines 13, 14 and 15.....	16		
	17	Allowable amount of deductions from line 16.....	17		
	18	Schedule L - Net losses during administration.....	18		
	19	Schedule L - Expenses incurred in administering property not subject to claims.....	19		
	20	Schedule M - Bequests, etc., to surviving spouse.....	20		
	21	Schedule O - Charitable, public and similar gifts and bequests.....	21		
	22	Total allowable deductions. Add lines 17 through 21. Enter here and on page 1, Part 1, line 2.....	22		

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Estate Tax Return - Date of death on or after 1/1/2015

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**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.

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
Total. Enter here and on page 4, Part 6, line 1.....				

If more space is required, please attach additional sheets.

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Estate Tax Return - Date of death on or after 1/1/2015

Decedent's name	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-706.

A Schedule and item number from form RI-706	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)	C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment)	D Value based on qualified use (without 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-706.

A Schedule and item number from Form RI-706	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)	C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment)	D Value based on qualified use (without 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 qualified use and passing to qualified heirs**

A Schedule and item number from Form RI-706	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)	A Schedule and item number from Form RI-706	B Full value (without IRC section 2032 A(b)(3)(B) adjustment)
		"subtotal" from col B. below left	
Subtotal.....		Total adjusted value.....	

5. Enter the value of the total gross estate as adjusted under IRC section 2032 A(b)(3)(A) \_\_\_\_\_

6. Attach a description of the method used to determine the special value based on qualified use.

7. Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death?.....  Yes  No

8. 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:

	Yes	No
a Did not own the property listed on line 2 above?.....		
b Did not use the property listed on line 2 above in a qualified use?.....		
c Did not materially participate in the operation of the farm or other business within the meaning of IRC section 2032A(e)(6)?.....		

If yes to any 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.

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
A		
B		
C		
D		
E		
F		
G		
H		

	Identifying number	Relationship to decedent	Fair market value	Special use value
A				
B				
C				
D				
E				
F				
G				
H				

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-706 of the property for which you are making this election \_\_\_\_\_  
 You must attach a statement explaining why you are entitled to make this election.

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**Rhode Island Schedule B - Stocks and Bonds**

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

Item number	Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number.	Unit value	Alternate valuation date	Alternate Value	Value at date of death				
1.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:40%;"></td> <td style="width:60%; padding: 2px;">CUSIP number</td> </tr> <tr> <td style="height: 600px;"></td> <td></td> </tr> </table>		CUSIP number						
	CUSIP number								
Total from continuation schedules or additional sheets attached to this schedule.....									
<b>Total.</b> Enter here and on page 4, Part 6, line 2.....									

If more space is required, please attach additional sheets.



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**Rhode Island Schedule C - Mortgages, Notes and Cash**

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
<b>Total.</b> Enter here and on page 4, Part 6, line 3.....				

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

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

(You must list all policies on the life of the decedent)

Item number	Description	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
Total. Enter here and on page 4, Part 6, line 4.....				

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## 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)

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
Total from continuation schedules or additional sheets attached to this schedule.....				
1a. Totals.....				
1b. Amounts included 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)
A.	
B.	
C.	

Item number	Letter for co-tenant	Description (including alternate valuation date if any) for securities, give CUSIP number.	Percentage includible	Includible alternate value	Includible Value at date of death
Total from continuation schedules or additional sheets attached to this schedule.....					
2b. Total other joint interests.....					
3. Total includable joint interests (add lines 1b and 2b). Also enter on page 4, Part 6, line 5.....					

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## 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.)

	Yes	No
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 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.		

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

If more space is required, please attach additional sheets.

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### Rhode Island Schedule G - Transfers During Decedent's Life

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

Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
A.	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)).....			
B.	Transfers includable under IRC section 2035(a), 2036, 2037 or 2038.....			
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
Total. Enter 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			Decedent's social security number	
Item number	Description For securities, give CUSIP number.	Alternate valuation date	Alternate Value	Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
Total. Enter here and on page 4, Part 6, line 8.....				

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## Rhode Island Schedule I - Annuities

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984.

A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in IRC section 2039(f)(2)?.....  
 If yes, you must attach the information required by the instructions.

Yes	No

Item number	Description show the entire value of the annuity before any exclusions	Alternate valuation date	Includable Alternate Value	Includable Value at date of death
1.				
Total from continuation schedules or additional sheets attached to this schedule.....				
Total. Enter here and on page 4, Part 6, line 9.....				

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## 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 executors' 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-706.

Item number	Description	Expense amount	Total amount
1.	<b>A. Funeral expenses</b>		
	Total funeral expenses.....		
	<b>B. Administration expenses</b>		
	1. Executor's commissions - amount estimated/agreed upon/paid. (strike out the words that do not apply.).....		
	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 miscellaneous expenses.....		
	Total. Enter here and on page 4, Part 6, line 13.....		

If more space is required, please attach additional sheets.

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### 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. Enter 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. Enter here and on page 4, Part 6, line 15.....		

If more space is required, please attach additional sheets.



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

Item 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 on page 4, Part 6, line 18.....		

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

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## 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).	1.		
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?.....	2c.		
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)?.....	3.		

Item number	Description of property interests passing to surviving spouse	Amount
1.		

Total from continuation schedules or additional sheets attached to this schedule.....

4. Total amount of property interests listed on Schedule M.....			
5 a. Federal estate taxes payable out of property interests listed on Schedule M.....	5a.		
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.....	5d.		
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.

Decedent's name	Decedent's social security number

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

	Yes	No
1. a. If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule?..... If yes, full details must be submitted with this schedule.		
b. According to the information and belief of the person or persons filing this return, is any such action planned? If yes, full details must be submitted with this schedule.		
2. Did any property pass to charity as the result of a qualified disclaimer?..... If yes, attach a copy of the written disclaimer required by IRC section 2518(b).		

Item number	Name and address of beneficiary	Charter of Institution	Amount
1.			

Total from continuation schedules or additional sheets attached to this schedule.....

3. Total.....		3.	
4. a. Federal estate tax payable out of property interests listed above.....	4a.		
b. Other death taxes payable out of property interests listed above.....	4b.		
c. Federal and state GST taxes payable out of property interests listed above.....	4c.		
d. Add items 4a, 4b and 4c.....		4d.	
5. Net value of property interests listed above. Subtract line 4d from line 3. Enter here and on page 4, Part 6, line 21.....		5.	

If more space is required, please attach additional sheets.

Decedent's name	Decedent's social security number

## 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 \_\_\_\_\_

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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 prior 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.		

**Form RI-706**

Estate Tax Return - Date of death on or after 1/1/2015

Decedent's name	Decedent's social security number

**Rhode Island Tax Computation Schedule**

(1) Adjusted taxable estate equal to or more than	(2) Adjusted taxable estate less than	(3) Credit on amount in Column 1	(4) Rate of credit on excess over amount 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

**Form RI-706**

Estate Tax Return - Date of death on or after 1/1/2015

Rhode Island Credit Amount  
Form RI-706, page 1, line 7  
Pursuant to R.I. Gen. Laws § 44-22-1.1(a)(4)

**Instructions:**

Enter the applicable credit amount from below on Form RI-706, page 1, line 7.

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	<b>CREDIT AMOUNT</b>
For date of death on or after January 1, 2015 and prior to January 1, 2016.....\$	64,400
For date of death on or after January 1, 2016 and prior to January 1, 2017.....\$	64,400
For date of death on or after January 1, 2017 and prior to January 1, 2018.....\$	65,370
For date of death on or after January 1, 2018 and prior to January 1, 2019.....\$	66,810
For date of death on or after January 1, 2019 and prior to January 1, 2020.....\$	68,350
For date of death on or after January 1, 2020 and prior to January 1, 2021.....\$	69,515
For date of death on or after January 1, 2021 and prior to January 1, 2022.....\$	70,490
For date of death on or after January 1, 2022 and prior to January 1, 2023.....\$	74,300

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