



Rhode Island Department of Revenue

Division of Taxation

ADV 2024-30
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
December 5, 2024

Rhode Island estate tax credit and threshold set for 2025

Law provides annual adjustment based on widely used measure of inflation

PROVIDENCE, R.I. – The Rhode Island Division of Taxation today publishes the Rhode Island estate tax credit amount and threshold for the estates of decedents dying on or after January 1, 2025.

Rhode Island’s Estate Tax credit is adjusted annually by the percentage increase (if any) in the consumer price index for all urban consumers (CPI-U). For decedents dying on or after January 1, 2025, the credit amount is \$85,375, exempting from taxation the first \$1,802,431 of an estate. This means that, in general, if a decedent passes away in 2025, a net taxable estate valued at \$1,802,431, or less, will not be subject to Rhode Island’s Estate Tax.

In certain circumstances, the Rhode Island Estate Tax will not apply regardless of the estate’s size. Rhode Island General Laws provide full details on application of the Estate Tax. The Rhode Island General Laws also include computations and factors such as marital deductions - [R.I. Gen. Laws § 44-22](#).

Rhode Island Estate Tax threshold amount	
<i>For decedent whose death occurs in:</i>	<i>Estate Tax threshold amount is:</i>
2025	\$1,802,431
2024	\$1,774,583
2023	\$1,733,264
2022	\$1,648,611
2021	\$1,595,156
2020	\$1,579,922
2019	\$1,561,719
2018	\$1,537,656
2017	\$1,515,156
2016	\$1,500,000
2015	\$1,500,000
2014	\$921,655
2013	\$910,725
2012	\$892,865
2011	\$859,350
2010	\$850,000
2009	\$675,000

Rhode Island Estate Tax credit	
<i>For decedent whose death occurs in:</i>	<i>Estate tax credit amount is:</i>
2025	\$85,375
2024	\$83,370
2023	\$80,395
2022	\$74,300
2021	\$70,490
2020	\$69,515
2019	\$68,350
2018	\$66,810
2017	\$65,370
2016	\$64,400
2015	\$64,400

The Division reminds filers that the RI-706¹ is the required form for filing a taxable or a non-taxable estate return for the estate of a decedent who passed after January 1, 2015.

Estates with assets below \$1.3M will be required to complete Pages 1-4 of the RI-706, including Part 6. This portion of the form is for differentiating the types of assets, and is known as the recapitulation schedule. The actual schedules related to the different classifications are not required for estates below \$1.3M. If the decedent's gross estate is equal to or exceeds the \$1.3M amount, the estate must complete the full return including all schedules.

Notes on non-taxable estates

Non-taxable estates may file an Estate Tax return for various reasons, including:

- To obtain a discharge of the automatic statutory lien that attaches to all real estate that a decedent owns at death.
- To obtain a Notice of No Tax Due for probate court purposes.
- To obtain a Waiver to allow the sale of Rhode Island securities, including Rhode Island incorporated stock, Rhode Island state and municipal bonds, and mutual funds organized as business trusts that do business in Rhode Island.

Removal of Estate Tax Filing Fee - for dates of death on or after January 1, 2025

The passage of the State Fiscal Year 2025 budget removes the \$50.00 filing fee imposed on the filing of an Estate Tax return. For decedents with dates of death on or after January 1, 2025, the \$50 filing fee will no longer be imposed in accordance with the removal of the fee from Rhode Island statute. For decedents with dates of death before January 1, 2025, the Estate Tax filing fee is still required, including for Estate Tax returns that are filed on or after January 1, 2025.

For more information or questions regarding Rhode Island's Estate Tax, taxpayers and tax preparers are encouraged to contact the Division's Estate Tax Section by email at Tax.Estate@tax.ri.gov, or by telephone at (401) 574-8829, option #8, from 8:30 a.m. to 3:30 p.m. on business days.

For Estate Tax forms visit: [Estate Tax Forms | RI Division of Taxation](#)

¹ See the Division's [ADV 2021-54](#) for details regarding the introduction of the RI-706 form.

The Rhode Island Division of Taxation, part of the Rhode Island Department of Revenue, is open to the public from 8:30 a.m. to 3:30 p.m. business days. For more information, contact the Division of Taxation at (401) 574-8829 or see <https://tax.ri.gov/about-us/contact-us>.
