



# Rhode Island Department of Revenue Division of Taxation

ADV 2025-27  
Tax Administration

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS  
December 30, 2025

## **Rhode Island estate tax credit and threshold set for 2026**

*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, 2026.

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, 2026, the credit amount is \$87,940, exempting from taxation the first \$1,838,056 of an estate. This means that, in general, if a decedent passes away in 2026, a net taxable estate valued at \$1,838,056, 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](#).

<b>Rhode Island Estate Tax threshold amount</b>	
<b><i>For decedent whose death occurs in:</i></b>	<b><i>Estate Tax threshold amount is:</i></b>
<b>2026</b>	\$ 1,838,056
<b>2025</b>	\$ 1,802,431
<b>2024</b>	\$ 1,774,583
<b>2023</b>	\$ 1,733,264
<b>2022</b>	\$ 1,648,611
<b>2021</b>	\$ 1,595,156
<b>2020</b>	\$ 1,579,922
<b>2019</b>	\$ 1,561,719
<b>2018</b>	\$ 1,537,656
<b>2017</b>	\$ 1,515,156
<b>2016</b>	\$ 1,500,000
<b>2015</b>	\$ 1,500,000
<b>2014</b>	\$ 921,655
<b>2013</b>	\$ 910,725
<b>2012</b>	\$ 892,865
<b>2011</b>	\$ 859,350
<b>2010</b>	\$ 850,000
<b>2009</b>	\$ 675,000

<b>Rhode Island Estate Tax credit</b>	
<b><i>For decedent whose death occurs in:</i></b>	<b><i>Estate tax credit amount is:</i></b>
<b>2026</b>	\$ 87,940
<b>2025</b>	\$ 85,375
<b>2024</b>	\$ 83,370
<b>2023</b>	\$ 80,395
<b>2022</b>	\$ 74,300
<b>2021</b>	\$ 70,490
<b>2020</b>	\$ 69,515
<b>2019</b>	\$ 68,350
<b>2018</b>	\$ 66,810
<b>2017</b>	\$ 65,370
<b>2016</b>	\$ 64,400
<b>2015</b>	\$ 64,400

The Division reminds filers that the RI-706<sup>1</sup> 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.

#### **Reminder: No Estate Tax Filing Fee for dates of death on or after January 1, 2025**

The \$50 filing fee for estate tax returns has been eliminated for decedents with dates of death on or after January 1, 2025.

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

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

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

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*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>.*

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