



Rhode Island Department of Revenue

Division of Taxation

ADV 2016-13
ESTATE TAX

ADVISORY FOR TAX PROFESSIONALS
AUGUST 31, 2016

Revised estate tax forms now available

PROVIDENCE, R.I. – The Rhode Island Division of Taxation has posted revised forms for estate tax filings.

The forms have a new, streamlined appearance and are designed so that they can be more readily processed through the Division's new agency-wide computer and high-speed scanning system.

Although the Division's Estate Tax section will not be converting over to the new computer system until sometime in 2017, the Division is urging taxpayers and tax professionals to begin using the forms now, so that they can become familiar with them in advance.

The Division is also providing the new forms to software providers so that they can be included in tax preparation software packages.

New payment voucher

The updated package of forms includes a new payment voucher, which taxpayers and tax professionals should use when making payments involving the estate tax or estate tax-related lien releases.

(After the Division's Estate Tax section is converted to the Division's new computer system, the voucher will have to be used for all filing-fee payments and will need to accompany any estate tax return filed with the Division.)

The revised estate tax forms include:

- Form RI-100 (generally used for estates that are not taxable)
- Form RI-100A (generally used for estates that are taxable)
- Form RI-4768 (application for extension to file)
- Form RI T-79 (application for estate tax waiver)
- Form RI T-77 (discharge of estate tax lien)

To view, download, or print the revised forms, please use the following link:

<http://www.tax.ri.gov/taxforms/estate.php>

The old forms

Until the date of the computer system conversion, the Division of Taxation's Estate Tax section will continue to accept submissions of forms that use the old format.

However, after conversion, all submissions will have to be on the revised forms to allow for accurate scanning and processing of the documents.

Different taxes are being converted to the new computer system on different dates. The conversion date for the estate tax has not been set, but the Division will publicly announce it in advance, to let taxpayers and tax professionals know. For more information on the conversion, please use the following link: <http://1.usa.gov/1brJosh>

Changes to new forms

The revised forms are available in PDF fillable format on the Division's website. In addition, the revised forms require additional information so that they can be properly processed after the computer system conversion occurs.

For example, if there is more than one executor/personal representative/administrator, the Division of Taxation requires the full name, address, and Social Security number for each executor, personal representative, or administrator.

Further information regarding changes at the Division of Taxation to estate tax processing and billing will be released as the conversion date approaches and more information becomes available.

FOR MORE INFORMATION

If you have questions about the updated forms or other issues involving Rhode Island's estate tax, call the Division's Estate Tax section at (401) 574-8900.