

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

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.