



Rhode Island Department of Revenue

Division of Taxation

ADV 2021-54
ESTATE TAX

ADVISORY FOR TAXPAYERS AND TAX PROFESSIONALS
DECEMBER 23, 2021

New form streamlines Estate Tax filing *Form RI-706 will replace RI-100 and RI-100A*

PROVIDENCE, R.I. – Starting January 1, 2022, the Rhode Island Division of Taxation has announced a new and streamlined process for filing Estate Tax returns.

If you are the executor/executrix, administrator/administratrix, or personal representative for the estate of a decedent who passed after January 1, 2015, and are filing a taxable or a non-taxable estate return, you will need to use the new RI-706¹ form. There has been no statutory change or change in the administration of the Estate Tax. This update is simply to streamline the forms used to file.

The updated form will replace forms RI-100 and RI-100A. Filers and preparers may know RI-100 as the form used for estates that fall under the Estate Tax threshold. Form RI-100A has been used for taxable estates, or non-taxable estates with a gross estate that is greater than the threshold set by statute.

Line by line detailed instructions are available for the RI-706 on the Division's website.² The RI-706 offers a uniform and consistent experience for taxpayers, preparers, and the Division. Filers will notice that the layout of the form is consistent with other Division forms and the federal 706. Updated design and a streamlined one-form filing approach will reduce the processing time for estate filings - including quicker lien releases.

Filers should note that the implementation of the RI-706 does not change how Estate Tax returns are filed. Estate Tax returns must be filed as a physical form. Filers can mail their RI-706, or drop off the completed form at the Division by visiting the office from 8:30 a.m. to 3:30 p.m. on weekdays. Those visiting in-person must note current COVID-related protocols for the Powers Building including masking: <https://go.usa.gov/xemJ9>.

Those estates - all taxable and some non-taxable - who were previously required to file the RI-100A will find the filing requirements unchanged. Information requirements including the tax due, exclusions, and the deductions for a taxable estate (including the calculations on the form), are all present on the RI-706. The required fields on the RI-706 will be familiar to those who have previously filed on the RI-100A.

¹ See the last page of this document for a preview of form RI-706.

² Detailed instructions are available for the Form RI-706 available at: <https://tax.ri.gov//media/18011/download>

Supporting documentation requirements, and the demographic data needed to complete the form will also stay the same. Filers will need to enter the decedent's name, address, and personal information, as well as that of the preparer and representatives. The information regarding the location of the preparer and representative has been moved to page 2 along with the marital status of the decedent.

Some additional small changes implemented with the RI-706 will also help expedite the filing process. One such update is the apportionment for estates with assets in and outside the state of Rhode Island. On the RI-706, there is only one apportionment schedule for use by both resident and non-resident estates.

Non-taxable estates with assets below \$1.3M will be required to complete the assets portion (lines 1-12) of the RI-706 - which is known as the recapitulation schedule - differentiating the types of assets. This differs from the requirement of providing only the RI and non-RI asset amounts on the previous RI-100. The actual schedules related to the different classification will not be required for these non-taxable estates.

Rhode Island Estate Tax threshold amount	
<i>For decedent whose death occurs in:</i>	<i>Estate Tax threshold amount is:</i>
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

If the decedent's gross estate exceeds the applicable threshold amount (above), the estate is taxable and must file. Non-taxable estates may also be required to file an Estate Tax return for various reasons.

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, 2022, the credit amount is \$74,300, shielding from taxation the first \$1,648,611 of an estate. Thus, in general, for a decedent dying in 2022, a net taxable estate valued at \$1,648,611 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, as well as computations and factors such as marital deductions - [R.I. Gen. Laws § 44-22](#).

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

As of January 1, 2022, regardless of threshold, taxable and non-taxable estates will be filed using the RI-706. The Division is hopeful that the improved filing process will make Estate Tax filing, due nine months after the date of death of the decedent, more intuitive for taxpayers, and simplify the experience.

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 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.

Non-taxable estates will only need to complete pages one, two, and a small portion of page four.

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

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

Preview of the New RI-706 form

State of Rhode Island Division of Taxation
Form RI-706



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

22160299990101

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

Pro Forma Return
 Amended Return
 T-77
 T-79

Check the box if you elected:
 Alternate Valuation
 Special Use valuation? If checked, you must complete and attach Schedule A-1
 Deceased Spouse's Unused Exclusion "portability" on Federal level

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	

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>.