

Form RI-100A

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

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 <input type="checkbox"/> Pro Forma Return <input type="checkbox"/> Amended Return Supporting documentation for all items listed on this return is required. | 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 | |
| | Executor/personal rep/admin's first name | | MI | Last name | | Suffix | Executor/personal rep/admin's SSN | | |
| | Executor/personal rep/admin's address | | | | City, town or post office | | State | ZIP code | |
| | Preparer's first name | | MI | Last name | | Suffix | Preparer telephone number | | |
| | Preparer's firm name, if applicable | | | | | | | | |
| | Preparer's address | | | | City, town or post office | | State | ZIP code | |
| | Name and location of court where will was probated or estate administered | | | | | | Case number | | |

PART 1 - NET TAXABLE ESTATE

| | | | |
|---|---|---|--|
| 1 | Total gross estate less exclusion from page 4, part 6, line 12..... | 1 | |
| 2 | Total allowable deductions from page 4, part 6, line 23 | 2 | |
| 3 | Net taxable estate. Subtract line 2 from line 1..... | 3 | |
| 4 | RHODE ISLAND ESTATE TAX. Use the tax computation schedule on page 23. Enter on either page 1, Part 2, line 1 or page 2, Part 3, line 1; whichever applies | 4 | |

PART 2 - COMPUTATION OF TAX - DECEDENT DOMICILED IN RHODE ISLAND

ONLY COMPLETE THIS SECTION IF THE DECEDENT WAS DOMICILED IN RHODE ISLAND. DECEDENTS DOMICILED OUTSIDE OF RHODE ISLAND SHOULD COMPLETE PART 3 ON PAGE 2.

| | | | |
|---|---|---|--|
| 1 | Rhode Island estate tax from part 1, line 4 above..... | 1 | |
| 2 | Total gross estate less exclusion from page 4, part 6, line 12..... | 2 | |
| 3 | Non Rhode Island gross estate..... | 3 | |
| 4 | Percentage which non Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2..... | 4 | |
| 5 | Adjusted state death tax credit. Multiply line 1 by line 4..... | 5 | |
| 6 | TAX PAYABLE TO RHODE ISLAND. Subtract line 5 from line 1 | 6 | |
| 7 | PAYMENTS MADE..... | 7 | |
| 8 | AMOUNT DUE. If line 6 is more than line 7, subtract line 7 from line 6. This is the amount owed..... | 8 | |
| 9 | REFUND DUE. If line 7 is more than line 6, subtract line 6 from line 7. This is the amount overpaid ... | 9 | |

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| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

PART 3 - COMPUTATION OF TAX - DECEDENT DOMICILED OUTSIDE RHODE ISLAND
ONLY COMPLETE THIS SECTION IF THE DECEDENT WAS DOMICILED OUTSIDE OF RHODE ISLAND. DECEDENTS DOMICILED IN RHODE ISLAND SHOULD COMPLETE PART 2 ON PAGE 1.

| | | | |
|---|---|--|--|
| 1 Rhode Island estate tax from page 1, part 2, line 4..... | 1 | | |
| 2 Federal gross estate..... | 2 | | |
| 3 Rhode Island gross estate (RI real and tangible property)..... | 3 | | |
| 4 Percentage which Rhode Island gross estate is of federal gross estate. Divide line 3 by line 2..... | 4 | | |
| 5 TAX PAYABLE TO RHODE ISLAND. Multiply line 1 by line 4..... | 5 | | |
| 6 PAYMENTS MADE..... | 6 | | |
| 7 AMOUNT DUE. If line 5 is more than line 6, subtract line 6 from line 5. This is the amount owed..... | 7 | | |
| 8 REFUND DUE. If line 6 is more than line 5, subtract line 5 from line 6. This is the amount overpaid ... | 8 | | |

PART 4 - ELECTIONS BY THE EXECUTOR Please check yes or no for each question

| | | | | | |
|---|---|-----|--------------------------|--------------------------|----|
| 1 Do you elect alternate valuation? | 1 | Yes | <input type="checkbox"/> | <input type="checkbox"/> | No |
| 2 Do you elect special use valuation? If yes, you must complete and attach Schedule A-1 | 2 | Yes | <input type="checkbox"/> | <input type="checkbox"/> | No |
| 3 Do you elect Deceased Spouse's Unused Exclusion "portability" on the Federal level | 3 | Yes | <input type="checkbox"/> | <input type="checkbox"/> | No |

PART 5 - GENERAL INFORMATION

| | | | |
|--|--|---|------|
| 1 Marital status of the decedent at time of death: | Name | SSN | Date |
| <input type="checkbox"/> Married - Enter spouse's name and SSN: | | | |
| <input type="checkbox"/> Widow/widower - Enter spouse information: | | | |
| <input type="checkbox"/> Single | <input type="checkbox"/> Legally separated | <input type="checkbox"/> Divorced - Enter date divorce decree became final: | |

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, it is true, accurate and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. If there is more than one executor/ administrator/ personal representative, please attach a separate sheet listing the full name, address and social security number for each executor/ administrator/ personal representative.

| | | |
|--|------|------------------|
| Executor/personal representative/administrator signature | Date | Telephone number |
| | | |
| Preparer signature | Date | PTIN |
| | | |

I declare that I am the (Please check one) Attorney Certified public accountant Enrolled agent for the executor and prepared this return for the executor. I am not under suspension or disbarment from practice before the IRS and am qualified in the state shown above.

May the Division of Taxation contact your preparer? YES

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| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
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PART 5 - GENERAL INFORMATION (continued)

- 2 Death certificate number and issuing authority (attach a copy of the death certificate to this return) _____
- 3 Decedent's business or occupation. If retired, enter decedent's former business or occupation _____
- 4 Individuals (other than surviving spouse), trusts or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O). Attach additional sheets if necessary.

| Name of individual, trust or estate receiving \$5,000 or more | Identifying number | Relationship to decedent | Amount |
|---|--------------------|--------------------------|--------|
| | | | |

Please **CIRCLE** yes or no for each question. If you answer yes to any question 6 -14, you must attach additional information.

| | | | |
|--|-----|------------|-----------|
| 5 Does the gross estate contain any IRC section 2044 property (qualified terminable interest property from a prior gift or estate)? | 5 | Yes | No |
| 6 a Was there any insurance on the decedent's life that is not included on the return as part of the gross estate? | 6a | Yes | No |
| b Did the decedent own any insurance on the life of another that is not included in the gross estate? | 6b | Yes | No |
| 7 Did the decedent at the time of death own any property as a joint tenant with the right of survivorship in which (a) one or more of the other joint tenants was someone other than the decedent's spouse, and (b) less than the full value of the property is included on the return as part of the gross estate? If yes, complete and attach Schedule E. | 7 | Yes | No |
| 8 Did the decedent, at the time of death, own any interest in a partnership or unincorporated business or any stock in an inactive or closely held corporation | 8 | Yes | No |
| 9 Did the decedent make any transfer described in IRC section 2035, 2036, 2037 or 2038? If yes, you must complete and attach Schedule G | 9 | Yes | No |
| 10 Were there in existence at the time of the decedent's death: | | | |
| a Any trusts created by the decedent during his or her lifetime? | 10a | Yes | No |
| b Any trusts not created by the decedent under which the decedent possessed any power, beneficial interest or trusteeship? | 10b | Yes | No |
| 11 Did the decedent ever possess, exercise or release any general power of appointment? If yes, you must complete and attach Schedule H | 11 | Yes | No |
| 12 Was the marital deduction computed under the transitional rule of Public Law 97-34, IRC section 403(e)(3) (Economic Recovery Act of 1981)? If yes, attach a separate computation of the marital deduction, enter the amount on item 20 of the recapitulation, and note on item 20 "Computation attached." | 12 | Yes | No |
| 13 Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I? If yes, you must complete and attach Schedule I. | 13 | Yes | No |
| 14 Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse under IRC section 2056(b)(7) and which is not reported on this return? If yes, attach an explanation..... | 14 | Yes | No |

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| | |

Part 6 - Recapitulation

| | | Alternate value | Value at date of death |
|---|----|-----------------|------------------------|
| Gross Estate | 1 | | |
| 1 Schedule A - Real Estate | 1 | | |
| 2 Schedule B - Stock and bonds..... | 2 | | |
| 3 Schedule C - Mortgages, notes and cash..... | 3 | | |
| 4 Schedule D - Insurance on the decedent's life | 4 | | |
| 5 Schedule E - Jointly owned property..... | 5 | | |
| 6 Schedule F - Other miscellaneous property | 6 | | |
| 7 Schedule G - Transfers during decedent's life | 7 | | |
| 8 Schedule H - Powers of appointment..... | 8 | | |
| 9 Schedule I - Annuities..... | 9 | | |
| 10 Total gross estate. Add lines 1 through 9 | 10 | | |
| 11 Schedule U - Qualified conservation easement exclusion | 11 | | |
| 12 Total gross estate less exclusion. Subtract line 11 from line 10. Enter here and on page 1, Part 1, line 1..... | 12 | | |
| | | | |
| Deductions | | | |
| 13 Schedule J - Funeral expenses and expenses incurred in administering property subject to claims | 13 | | |
| 14 Schedule K - Debts of the decedent..... | 14 | | |
| 15 Schedule K - Mortgages and liens | 15 | | |
| 16 Total. Add lines 13, 14 and 15..... | 16 | | |
| 17 Allowable amount of deductions from line 16..... | 17 | | |
| 18 Schedule L - Net losses during administration..... | 18 | | |
| 19 Schedule L - Expenses incurred in administering property not subject to claims..... | 19 | | |
| 20 Schedule M - Bequests, etc., to surviving spouse..... | 20 | | |
| 21 Schedule O - Charitable, public and similar gifts and bequests..... | 21 | | |
| 22 Schedule T - Qualified family-owned business interest deduction..... | 22 | | |
| 23 Total allowable deductions. Add lines 17 through 22. Enter here and on page 1, Part 1, line 2..... | 23 | | |

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Rhode Island Schedule A - Real Estate

- List the full fair market value of the property at the date of death. Use Schedule K to claim mortgage deduction.
- For jointly owned property that must be disclosed on Schedule E, see instructions on Schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under IRC section 2035, 2036, 2037 or 2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under IRC section 2041 should be shown on Schedule H.
- If you elect section 2032A valuation, you must complete Schedule A and Schedule A-1.

| Item number | Description | Alternate valuation date | Alternate Value | Value at date of death |
|---|-------------|--------------------------|-----------------|------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 1..... | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule A-1 - IRC Section 2032A Valuation

Section 1 - Type of Election

- Protective election. Complete section 2, line 1 and column A of lines 3 and 4.
- Regular election. Complete all of section 2 (including line 11, if applicable) and section 3

This election is not valid unless the agreement (i.e., - agreement to special valuation under IRC section 2032A)-

- Is signed by each and every qualified heir with an interest in the specially valued property, and
- Is attached to this return when it is filed.

Section 2 - Notice of Election

Note: All real property entered on line 2 and 3 must also be entered on Schedule A, E, F, G or H, as applicable

1. Qualified use - check one Farm used for farming, or
 Trade or business other than farming

2. Real property used in a qualified use, passing to qualified heirs and to be specially valued on this form RI-100A.

| A Schedule and item number from form RI-100A | B Full value (without IRC section 2032 A(b)(3)(B) adjustment) | C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment) | D Value based on qualified use (without IRC section 2032 A(b)(3)(B) adjustment) |
|--|---|--|---|
| | | | |
| Totals | | | |

Attach a legal description of all property listed on line 2

Attach copies of appraisals showing the column B values for all property listed on line 2

3. Real property used in a qualified use, passing to qualified heirs, but not specially valued on this form RI-100A.

| A Schedule and item number from Form RI-100A | B Full value (without IRC section 2032 A(b)(3)(B) adjustment) | C Adjusted Value (with IRC section 2032 A(b)(3)(B) adjustment) | D Value based on qualified use (without IRC section 2032 A(b)(3)(B) adjustment) |
|--|---|--|---|
| | | | |
| Totals | | | |

If you check "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

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Rhode Island Schedule A-1 - IRC Section 2032A Valuation (continued)

4. Personal property used in a qualified use and passing to qualified heirs

| A Schedule and item number from Form RI-100A | B Full value (without IRC section 2032 A(b)(3)(B) adjustment) | A Schedule and item number from Form RI-100A | B Full value (without IRC section 2032 A(b)(3)(B) adjustment) |
|--|---|--|---|
| | | "subtotal" from col B. below left | |
| Subtotal..... | | Total adjusted value..... | |

5. Enter the value of the total gross estate as adjusted under IRC section 2032 A(b)(3)(A) _____

6. Attach a description of the method used to determine the special value based on qualified use.

7. Did the decedent and/or a member of his or her family own all property listed on line 2 for at least 5 of the 8 years immediately preceding the date of the decedent's death? Yes No

8. Where there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:

| | Yes | No |
|---|-----|----|
| a Did not own the property listed on line 2 above?..... | | |
| b Did not use the property listed on line 2 above in a qualified use?..... | | |
| c Did not materially participate in the operation of the farm or other business within the meaning of IRC section 2032A(e)(6)?..... | | |

If yes to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC sections 2032A(b)(4) or (5) are met.

9. **Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**

10. Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property.
(Each of the qualified heirs receiving an interest in the property must sign the agreement, and the agreement must be filed with this return)

| | Name | Address |
|---|------|---------|
| A | | |
| B | | |
| C | | |
| D | | |
| E | | |
| F | | |
| G | | |
| H | | |

| | Identifying number | Relationship to decedent | Fair market value | Special use value |
|---|--------------------|--------------------------|-------------------|-------------------|
| A | | | | |
| B | | | | |
| C | | | | |
| D | | | | |
| E | | | | |
| F | | | | |
| G | | | | |
| H | | | | |

11. Woodlands election. Check here if you wish to make a woodlands election as described in IRC section 2032A(e)(13). Enter the schedule and item numbers from Form RI-100A of the property for which you are making this election _____
 You must attach a statement explaining why you are entitled to make this election.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule B - Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

| Item number | Description including face amount of bonds or number of shares and par value where needed for identification. Give 9-digit CUSIP number. | Unit value | Alternate valuation date | Alternate Value | Value at date of death | | | | |
|---|---|------------|--------------------------|-----------------|------------------------|--|--|--|--|
| 1. | <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 35%;"></td> <td style="width: 65%; padding: 2px;">CUSIP number</td> </tr> <tr> <td style="height: 600px;"></td> <td></td> </tr> </table> | | CUSIP number | | | | | | |
| | CUSIP number | | | | | | | | |
| | | | | | | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | | | | | | |
| Total. Enter here and on page 4, Part 6, line 2..... | | | | | | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule C - Mortgages, Notes and Cash

(For jointly owned property that must be disclosed on Schedule E, see Schedule E.)

| Item number | Description | Alternate valuation date | Alternate Value | Value at date of death |
|---|-------------|--------------------------|-----------------|------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 3..... | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule D - Insurance on the Decedent's Life

(You must list all policies on the life of the decedent)

| Item number | Description | Alternate valuation date | Alternate Value | Value at date of death |
|---|-------------|--------------------------|-----------------|------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 4..... | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule E - Jointly Owned Property

(If you elect IRC section 2032A valuation, you must complete Schedule E and Schedule A-1.)

Section 1 - Qualified Joint Interests - Interests held by the decedent and his or her spouse as the only joint tenants IRC section 2020(b)(2)

| Item number | Description For securities, give CUSIP number. | Alternate valuation date | Alternate Value | Value at date of death |
|---|---|--------------------------|-----------------|------------------------|
| | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| 1a. Totals..... | | | | |
| 1b. Amounts included in gross estate (one-half of line 1a)..... | | | | |

Section 2 - All Other Joint Interests

2a. State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet

| Name | Address (street, city, state and ZIP code) |
|------|--|
| A. | |
| B. | |
| C. | |

| Item number | Letter for co-tenant | Description (including alternate valuation date if any) for securities, give CUSIP number. | Percentage includible | Includible alternate value | Includible Value at date of death |
|--|----------------------|--|-----------------------|----------------------------|-----------------------------------|
| | | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | | |
| 2b. Total other joint interests..... | | | | | |
| 3. Total includable joint interests (add lines 1b and 2b). Also enter on page 4, Part 6, line 5..... | | | | | |

If more space is required, please attach additional sheets.

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Rhode Island Schedule F - Other Miscellaneous Property Not Reportable Under Any Other Schedule

(For jointly owned property that must be disclosed on Schedule E, see schedule E.)

(If you elect IRC section 2032A valuation, you must complete Schedule F and Schedule A-1.)

| | Yes | No |
|---|--------------------------|--------------------------|
| 1. Did the decedent at the time of death own any articles of artistic or collectable value in excess of \$3,000 or any collections whose artistic or collectable value combined at the date of death exceeded \$10,000?..... If yes, submit full details on this schedule and attach appraisals. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Has the decedent's estate, spouse or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?..... If yes, submit full details on this schedule. | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Did the decedent at the time of death have, or have access to, a safe deposit box?..... If yes, state location, and if held in joint names of decedent and another, state name and relationship of joint depositor. | <input type="checkbox"/> | <input type="checkbox"/> |
| If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted. | | |

| Item number | Description For securities, give CUSIP number. | Alternate valuation date | Alternate value | Value at date of death |
|---|---|--------------------------|-----------------|------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 6..... | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule G - Transfers During Decedent's Life

(If you elect section 2032A valuation, you must complete Schedule G and Schedule A-1.)

| Item number | Description For securities, give CUSIP number. | Alternate valuation date | Alternate Value | Value at date of death |
|---|---|--------------------------|-----------------|------------------------|
| A. | Gift tax paid by the decedent or the estate for all gifts made by the decedent or his or her spouse within 3 years before the decedent's death (IRC section 2035(b))..... | | | |
| B. | Transfers includable under IRC section 2035(a), 2036, 2037 or 2038..... | | | |
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 7..... | | | | |

Rhode Island Schedule H - Powers of Appointment

(Include "5 and 5 lapsing" powers (IRC section 2041(b)(2)) held by the decedent.)

(If you elect IRC section 2032A valuation, you must complete Schedule H and Schedule A-1.)

| Decedent's name | | | Decedent's social security number | |
|---|---|--------------------------|-----------------------------------|------------------------|
| Item number | Description For securities, give CUSIP number. | Alternate valuation date | Alternate Value | Value at date of death |
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 8..... | | | | |

If more space is required, please attach additional sheets.

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Rhode Island Schedule I - Annuities

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984.

| | | |
|---|-----|----|
| | Yes | No |
| A Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in IRC section 2039(f)(2)?..... | | |
| If yes, you must attach the information required by the instructions. | | |

| Item number | Description show the entire value of the annuity before any exclusions | Alternate valuation date | Includable Alternate Value | Includable Value at date of death |
|---|---|--------------------------|----------------------------|-----------------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 9..... | | | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note: Do not list on this schedule expenses of administering property not subject to claims. For those expenses see Schedule L.

If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for Rhode Island income tax purposes. They are allowable as an income tax deduction on Form RI-1041 if a waiver is filed to waive the deduction on Form RI-100A.

| Item number | Description | Expense amount | Total amount |
|-------------|---|----------------|--------------|
| 1. | A. Funeral expenses | | |
| | Total funeral expenses..... | | |
| | B. Administration expenses | | |
| | 1. Executor's commissions - amount estimated/agreed upon/paid. (strike out the words that do not apply.)..... | | |
| | 2. Attorney's fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.)..... | | |
| | 3. Accountant fees - amount estimated/agreed upon/paid. (strike out the words that do not apply.)..... | | |
| | 4. Miscellaneous expenses | Expense amount | |
| | Total from continuation schedules or additional sheets attached to this schedule..... | | |
| | Total miscellaneous expenses..... | | |
| | Total. Enter here and on page 4, Part 6, line 13..... | | |

If more space is required, please attach additional sheets.

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Rhode Island Schedule K Debts of the Decedent, and Mortgages and Liens

| Item number | Debts of the Decedent - Creditor and nature of claim, and allowable death taxes | Amount unpaid to date | Amount in contest | Amount claimed as a deduction |
|---|---|-----------------------|-------------------|-------------------------------|
| 1. | | | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| Total. Enter here and on page 4, Part 6, line 14..... | | | | |

| Item number | Mortgages and liens - Description | Amount |
|---|-----------------------------------|--------|
| 1. | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | |
| Total. Enter here and on page 4, Part 6, line 15..... | | |

If more space is required, please attach additional sheets.

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule L - Net Losses During Administration and Expenses Incurred in Administering Property Not Subject to Claims

| Item number | Net losses during administration (Note: Do not deduct losses claimed on a Rhode Island income tax return.) | Amount |
|---|---|--------|
| 1. | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | |
| Total. Enter here and on page 4, Part 6, line 18..... | | |

| Item number | Expenses incurred in administering property not subject to claims (indicate whether estimated, agreed upon or paid.) | Amount |
|---|---|--------|
| 1. | | |
| Total from continuation schedules or additional sheets attached to this schedule..... | | |
| Total. Enter here and on page 4, Part 6, line 19..... | | |

If more space is required, please attach additional sheets.

State of Rhode Island Division of Taxation
Form RI-100A
 Estate Tax Return - Date of death on or after 1/1/2015

| | |
|-----------------|-----------------------------------|
| Decedent's name | Decedent's social security number |
| | |

Rhode Island Schedule M - Bequests, etc., to Surviving Spouse

Election To Deduct Qualified Terminable Interest Property Under IRC Section 2056(b)(7)

If a trust (or other property) meets the requirements of qualified terminable interest property under IRC section 2056(b)(7), and

- a. The trust or other property is listed on Schedule M, and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M,

then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as qualified terminable interest property under IRC section 2056(b)(7).

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of the fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

Election To Deduct Qualified Domestic Trust Property Under IRC Section 2056A.

If a trust meets the requirements of a qualified domestic trust under IRC section 2056A(a) and this return is filed no later than 1 year after the time prescribed by law (including extensions) for filing the return, and

- a. The entire value of a trust or trust property is listed on Schedule M, and
- b. The entire value of the trust or trust property is entered as a deduction on Schedule M,

Then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as qualified domestic trust property.

| | | Yes | No |
|--|-----|-----|----|
| 1. Did any property pass to the surviving spouse as a result of a qualified disclaimer?..... If "yes," attach a copy of the written disclaimer required by IRC section 2518(b). | 1. | | |
| 2. a. In what country was the surviving spouse born? _____ b. What is the surviving spouse's date of birth? _____ c. Is the surviving spouse a US citizen?..... | 2c. | | |
| d. If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____ e. If the surviving spouse is not a US citizen, of what country is the surviving spouse a citizen? _____ | | | |
| 3. Election out of QTIP treatment of annuities - Do you elect under IRC section 2056(b)(7)(C)(ii) not to treat as qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under IRC section 2056(b)(7)(C)?..... | 3. | | |

| Item number | Description of property interests passing to surviving spouse | Amount |
|-------------|---|--------|
| 1. | | |

Total from continuation schedules or additional sheets attached to this schedule.....

| | | | |
|--|-----|--|--|
| 4. Total amount of property interests listed on Schedule M..... | 4. | | |
| 5. a. Federal estate taxes payable out of property interests listed on Schedule M..... | 5a. | | |
| b. Other death taxes payable out of property interests listed on Schedule M..... | 5b. | | |
| c. Federal and state GST taxes payable out of property interests listed on Schedule M..... | 5c. | | |
| d. Add lines 5a, 5b and 5c..... | 5d. | | |
| 6. Net amount of property interests listed on Schedule M. Subtract line 5d from line 4. Enter here and on page 4, Part 6, line 20..... | 6. | | |

If more space is required, please attach additional sheets.

| | |
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Rhode Island Schedule O - Charitable, Public and Similar Gifts and Bequests

| | Yes | No |
|---|--------------------------|--------------------------|
| 1. a. If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule?..... If yes, full details must be submitted with this schedule. | <input type="checkbox"/> | <input type="checkbox"/> |
| b. According to the information and belief of the person or persons filing this return, is any such action planned? If yes, full details must be submitted with this schedule. | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Did any property pass to charity as the result of a qualified disclaimer?..... If yes, attach a copy of the written disclaimer required by IRC section 2518(b). | <input type="checkbox"/> | <input type="checkbox"/> |

| Item number | Name and address of beneficiary | Charter of Institution | Amount |
|-------------|---------------------------------|------------------------|--------|
| 1. | | | |

| | | | | |
|---|-----|--|-----|--|
| Total from continuation schedules or additional sheets attached to this schedule..... | | | | |
| 3. Total..... | | | 3. | |
| 4. a. Federal estate tax payable out of property interests listed above..... | 4a. | | | |
| b. Other death taxes payable out of property interests listed above..... | 4b. | | | |
| c. Federal and state GST taxes payable out of property interests listed above..... | 4c. | | | |
| d. Add items 4a, 4b and 4c..... | | | 4d. | |
| 5. Net value of property interests listed above. Subtract line 4d from line 3. Enter here and on page 4, Part 6, line 21..... | | | 5. | |

If more space is required, please attach additional sheets.

| | |
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Rhode Island Schedule T - Qualified Family-Owned Business Interest Deduction

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2057 if he or she files Schedule T and deducts any qualifying business interests from the gross estate.

Section 2 - General Qualifications

| | yes | no |
|--|-----|----|
| 1. Did the decedent and/or a member of the decedent's family own the business interests listed on line 5 of this schedule for at least 5 of the 8 years immediately preceding the date of the decedent's death?..... | | |
| 2. Were there any periods during the 8-year period preceding the date of the decedent's death during which the decedent or a member of his or her family: | | |
| a. Did not own the business interests listed on this schedule?..... | | |
| b. Did not materially participate, within the meaning of IRC section 2032A(e)(6), in the operation of the business to which such interests relate?..... | | |

If yes, to either of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC sections 2032A(b)(4) or (5) are met.

Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.

3. Check the applicable box(es). The qualified family-owned business interest(s) is:

- An interest as a proprietor in a trade or business carried on as a proprietorship.
- An interest in an entity, at least 50% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
- An interest in an entity, at least 70% of which is owned (directly or indirectly) by members of 2 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.
- An interest in an entity, at least 90% of which is owned (directly or indirectly) by members of 3 families and at least 30% of which is owned (directly or indirectly) by the decedent and members of the decedent's family.

4. Persons holding interests. Enter the requested information for each party who received any interest in the family-owned business.

| | Name | Address |
|---|------|---------|
| A | | |
| B | | |
| C | | |
| D | | |
| E | | |
| F | | |
| G | | |
| H | | |

| | Identifying number | Relationship to decedent | Value of interest |
|---|--------------------|--------------------------|-------------------|
| A | | | |
| B | | | |
| C | | | |
| D | | | |
| E | | | |
| F | | | |
| G | | | |
| H | | | |

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Rhode Island Schedule T - Qualified Family-Owned Business interest Deduction (continued)

Section 3 - Adjusted Value of Qualified Family-Owned Business Interests

5. Qualified family-owned business interests reported on this return.
 Note: All property listed on line 5 must also be entered on Schedule A, B, C, E, F, G or H, as applicable.

| A Schedule and item number from Form RI-100A | B Description of business interest and principle place of business | C Reported value |
|---|--|---------------------|
| | | |
| 6. Total reported value..... | | 6. |
| 7. Amount of claims or mortgages deductible under IRC section 2053(a)(3) or (4)..... | 7. | |
| 8 a. Enter the amount of any indebtedness on qualified residence of the decedent..... | 8a. | |
| b. Enter the amount of any indebtedness used for educational or medical expenses..... | 8b. | |
| c. Enter the amount of any indebtedness other than that listed on line 8a or 8b, but do not enter more than \$10,000..... | 8c. | |
| d. Total. Add lines 8a, 8b and 8c..... | 8d. | |
| 9. Subtract line 8d from line 7..... | | 9. |
| 10. Adjusted value of qualified family-owned business interests. Subtract line 9 from line 6..... | | 10. |

Section 4 - Qualifying Estate

11. Includable gifts of qualified family-owned business interests

| | | |
|--|------|------|
| a. Amount of gifts taken into account under IRC Section 2001(b)(1)(B)..... | 11a. | |
| b. Amount of such gifts excluded under IRC section 2503(b)..... | 11b. | |
| c. Add lines 11a and 11b..... | | 11c. |
| 12. Add lines 10 and 11c..... | | 12. |

13. Adjusted gross estate

| | | | |
|---|------|------|------|
| a. Amount of gross estate..... | 13a. | | |
| b. Enter amount from line 7 above..... | 13b. | | |
| c. Subtract line 13b from 13a..... | | 13c. | |
| d. Enter amount from line 11c above..... | 13d. | | |
| e. Enter the amount of transfers, if any, to the decedent's spouse..... | 13e. | | |
| f. Enter the amount of other gifts..... | 13f. | | |
| g. Add lines 13d, 13e and 13f..... | 13g. | | |
| h. Enter amounts from line 13g that are otherwise includable in the gross estate..... | 13h. | | |
| i. Subtract line 13h from 13g..... | | 13i. | |
| j. Adjusted gross estate. Add lines 13c and 13i..... | | | 13j. |

14. Enter one-half of the amount on line 13j.....

| | | |
|---|-----|-----|
| 14. Enter one-half of the amount on line 13j..... | 14. | |
| Note: If line 12 does not exceed line 14, stop here; the estate does not qualify for the deduction. Otherwise, complete line 15 | | |
| 15. Net value of qualified family-owned business interests you elect to deduct (line 10 reduced by any marital or other deductions). DO NOT enter more than \$675,000 (attach schedule). Enter here and on page 4, Part 6, line 22..... | | 15. |

| | |
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Rhode Island Schedule U - Qualified Conservation Easement Exclusion

Section 1 - Election

Note: The executor is deemed to have made the election under IRC section 2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.

Section 2 - General Qualifications

1. Describe the land subject to the qualified conservation easement _____

2. Did the decedent or a member of the decedent's family own land described above during the 3-year period ending on the date of the decedent's death? Yes No
3. The land described above is located (check whichever applies) (see instructions):
 - In or within 25 miles of an area which, on the date of the decedent's death, is a metropolitan area.
 - In or within 25 miles of an area which, on the date of the decedent's death, is a national park or wilderness area.
 - In or within 10 miles of an area which, on the date of the decedent's death, is a Urban National Forest.
4. Describe the conservation easement with regard to which the exclusion is being claimed. _____

Section 3 - Computation of Exclusion

| | | |
|--|-----|--|
| 5. Estate tax value of the land subject to the qualified conservation easement..... | 5. | |
| 6. Date of death value of any easements granted to decedent's death and included on line 11.. | 6. | |
| 7. Add lines 5 and 6..... | 7. | |
| 8. Value of retained development rights on the land..... | 8. | |
| 9. Subtract line 8 from line 7..... | 9. | |
| 10. Multiply line 9 by 30% (.30)..... | 10. | |
| 11. Value of qualified conservation easement for which the exclusion is being claimed. If line 11 is less than line 10, continue with line 12. Otherwise, skip lines 12 through 14, enter 0.40 on line 15 and complete schedule..... | 11. | |
| 12. Divide line 11 by line 9. If line 12 is equal to or less than 0.100 stop here. The estate does not qualify for the conservation easement exclusion..... | 12. | |
| 13. Subtract line 12 from 0.300. Enter the answer in hundredth by rounding any thousandths up to the next higher hundredth (0.030 = 0.03; but 0.031 = 0.04)..... | 13. | |
| 14. Multiply line 13 by 2..... | 14. | |
| 15. Subtract line 14 from .40 | 15. | |
| 16. Deduction under IRC section 2055(f) for the conservation easement..... | 16. | |
| 17. Amount of indebtedness on the land..... | 17. | |
| 18. Total reductions in value. Add lines 8, 16 and 17..... | 18. | |
| 19. Net value of land. Subtract line 18 from line 5..... | 19. | |
| 20. Multiply line 19 by line 15..... | 20. | |
| 21. The smaller of line 20 or the exclusion limitation. Enter here and on page 4, Part 6, line 11..... | 21. | |

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Rhode Island Tax Computation Schedule

| (1) Adjusted taxable estate equal to or more than | (2) Adjusted taxable estate less than | (3) Credit on amount in column 1 | (4) Rate of credit on excess over amount in column 1 |
|--|---|--|--|
| | | | (Percent) |
| 0 | \$40,000 | 0 | None |
| 40,000 | 90,000 | 0 | 0.8 |
| 90,000 | 140,000 | \$400 | 1.6 |
| 140,000 | 240,000 | 1,200 | 2.4 |
| 240,000 | 440,000 | 3,600 | 3.2 |
| 440,000 | 640,000 | 10,000 | 4.0 |
| 640,000 | 840,000 | 18,000 | 4.8 |
| 840,000 | 1,040,000 | 27,600 | 5.6 |
| 1,040,000 | 1,540,000 | 38,800 | 6.4 |
| 1,540,000 | 2,040,000 | 70,800 | 7.2 |
| 2,040,000 | 2,540,000 | 106,800 | 8.0 |
| 2,540,000 | 3,040,000 | 146,800 | 8.8 |
| 3,040,000 | 3,540,000 | 190,800 | 9.6 |
| 3,540,000 | 4,040,000 | 238,800 | 10.4 |
| 4,040,000 | 5,040,000 | 290,800 | 11.2 |
| 5,040,000 | 6,040,000 | 402,800 | 12.0 |
| 6,040,000 | 7,040,000 | 522,800 | 12.8 |
| 7,040,000 | 8,040,000 | 650,800 | 13.6 |
| 8,040,000 | 9,040,000 | 786,800 | 14.4 |
| 9,040,000 | 10,040,000 | 930,800 | 15.2 |
| 10,040,000 | ----- | 1,082,800 | 16.0 |

Computation of Tax

| | | |
|--|----|------------------|
| 1. Net taxable estate from page 1, part 1, line 3 | 1. | |
| 2. Less | 2. | 60,000 00 |
| 3. Subtract line 2 from line 1 | 3. | |
| 4. Credit for state death taxes on amount on line 3 computed using the above Table | 4. | |
| 5. Less Rhode Island credit from Rhode Island Credit Chart..... | 5. | |
| 6. Rhode Island Estate Tax. Subtract line 5 from line 4 | 6. | |