

RI-4768 Application for Automatic 6 Month Extension of Time to File Rhode Island Estate Tax

NAME AND ADDRESS Form Type <input type="checkbox"/> RI-100 <input type="checkbox"/> RI-100A	Decedent's first name and middle initial		Decedent's last name	Date of death
	Name of executor		Name of application filer (if other than the executor)	Decedent's social security number
	Address of executor			Estate tax return due date
	City, town or post office	State	ZIP code	Domicile of decedent (town, state and zip code)

PAYMENT TO ACCOMPANY EXTENSION REQUEST

1. Amount of Rhode Island estate taxes estimated to be due.....	1.	
2. Amount enclosed with application	2.	

ADDITIONAL EXTENSION

If you are an executor out of the country applying for an extension of time to file in excess of 6 months, check here and enter requested extension date. Also, you must attach a statement explaining in detail why it is impossible or impractical to file Form RI-100 or RI-100A by the due date. Requested Extension Date _____

SIGNATURE AND VERIFICATION

If filed by executor: Under penalties of perjury, I declare that I am an executor of the estate of the above-named decedent and that to the best of my knowledge and belief, the statements made herein and attached are true and correct.

 Executor's signature Title Date

If filed by someone other than the executor: Under penalties of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct, that I am authorized by an executor to file this application, and that I am:
 (Check applicable box(es))

- A member in good standing of the bar of the highest court of (specify jurisdiction) _____
- A certified public accountant duly qualified to practice in (specify jurisdiction) _____
- A licensed public accountant in (specify jurisdiction) _____
- A person actively enrolled to practice before the Internal Revenue Service.
- A duly authorized agent holding a power of attorney. (Unless requested, the power of attorney does not need to be submitted.)

 Filer's signature (other than the executor) Date

 Filer's name - please print Filer's phone number

 Filer's address City or town State ZIP code

**A DEATH CERTIFICATE MUST BE ATTACHED TO FORM RI-4768
 WHEN REQUESTING AN EXTENSION.**

RI-4768 Application for Automatic 6 Month Extension of Time to File Rhode Island Estate Tax

GENERAL INSTRUCTIONS

Purpose of Form RI-4768

Use Form RI-4768 for the following:

To apply for an automatic 6-month extension of time to file Form RI-100 or Form RI-100A or

To apply for a discretionary additional extension of time to file Form RI-100 or Form RI-100A

Who May File

An executor filing Form RI-100 or Form RI-100A for a decedent's estate may file Form RI-4768 to apply for an extension of time to file. If there is more than one executor, only one is required to sign Form RI-4768.

Also, an authorized attorney, certified public accountant, licensed public accountant, enrolled agent or authorized agent holding power of attorney may use this form to apply for an extension of time to file on behalf of the executor.

The form must be signed by the person filing the application. If filed by an attorney, certified public accountant, licensed public accountant, enrolled agent or authorized agent holding a power of attorney, check the appropriate box.

When to File

Automatic 6-month extension - If you are applying for an automatic 6-month extension of time to file Form RI-100 or Form RI-100A, file Form RI-4768 by the original due date of the return.

Additional extension - An additional extension is only available if you are an executor who is out of the country. If you have already applied for an automatic 6-month extension and are applying for an additional extension, file Form RI-4768 early enough for the State of

Rhode Island to consider the application prior to the extended due date.

Where to File

Form RI-4768 should be sent to:

Rhode Island Division of Taxation
Estate Tax Section
One Capitol Hill
Providence, RI 02908-5800

Interest

Interest must be paid on any estate tax that is not paid in full by the original due date of the tax return, regardless of whether an extension of time to file has been obtained.

Any tax not paid when due is subject to interest at the rate of 18% (0.1800) per annum.

Penalty

Penalties may be imposed on the estate tax itself for failure to pay the tax and interest within the extension period granted.

Penalty is calculated at the rate of 0.5% (0.005) of the tax per month to maximum of 25%.

Attachments

A death certificate must be attached to Form RI-4768 to ensure the extension is being timely filed.

Approval

You will receive a letter from the Division of Taxation either granting or denying your extension request.

SPECIFIC INSTRUCTIONS

Name and Address

Complete the identification portion of the top of Form RI-4768, including the decedent's name, date of death and social security number, as well as the name and address of the executor.

Due Dates

The due date for Forms RI-100 and RI-100A is nine (9) months after the date of the decedent's death. If there is no numerically corresponding date in the ninth (9th) month, the due date is the last date of the ninth (9th) month.

Note: If the due date falls on a Saturday, Sunday or legal holiday, the return is due on the next business day.

Form Type

Check the appropriate box to indicate which form type (Form RI-100 or Form RI-100A) you are filing.

Payment to Accompany Extension Request

Line 1: Enter the amount of Rhode Island Estate Tax estimated to be due.

Line 2: Enter the amount enclosed with Form RI-4768, Application for Automatic 6-month Extension of Time to File Rhode Island Estate Tax.

Interest must be paid on any estate tax that is not paid in full by the original due date of the tax return, regardless of whether an extension of time to file has been obtained. Therefore, you should pay as much of the tax as possible by the original (not extended) due date of the return.

Paying the Tax: Make the check or money order payable to the **Rhode Island Division of Taxation**. Write the decedent's social security number on the payment.

Extension of Time to File

Automatic Extension: An executor may apply for an automatic 6-month extension of time to file Form RI-100 or RI-100A. Unless you are an executor who is out of the country, the maximum extension of time to file is six (6) months from the original due date of the return.

You do not need to explain why you are requesting an automatic extension. However, you must file Form RI-4768 by the original due date of the return.

Note: An extension of time to file does not extend the time to pay.

Additional Extension: If you are an executor who is out of the country, you can apply for an additional extension of time to file in excess of the automatic six (6) month extension. Check the box on this line and write in your requested extension date.

You must apply for an automatic six (6) month extension and then apply for any additional extension. The requests cannot be combined.

Signature and Verification

Form RI-4768 must be signed. An unsigned application cannot be processed. Sign and date on the appropriate line.