

Must check a box
Name of estate or trust
Federal Employer Identification Number
Name and title of fiduciary
Address of fiduciary (number and street)
City, state and zip code

Year End
Calendar Year - January 1, 2001 thru December 31, 2001
Fiscal Year - Beginning \_\_\_\_\_, 2001 thru \_\_\_\_\_, 2001

Income table with rows 1-7: Federal total income, modifications, net modifications, modified federal total income, federal total deductions, RI taxable income.

Tax and Credits table row 8: RI income tax - (check only one box) RI Tax Rate Schedule RI Schedule D

Credits table rows 9-13: RI alternative minimum tax, total RI tax to be allocated, allowable federal credits, RI percentage of allowable federal credits, RI tax after allowable federal credits.

Allocation table rows 14-15: Allocation - enter amount from page 2, line 39; RI income tax after allocation.

Credits table rows 16-19: Credit for income taxes paid to other states, other RI credits, total RI credits, RI income tax after RI credits.

Payments table rows 20A-20E: RI income tax withheld, payments on 2001 form RI-1041ES, nonresident real estate withholding, other payments, total payments.

Amount Due table row 21: If line 19 is larger than line 20E, SUBTRACT line 20E from line 19. This is the amount you owe.

Refund table rows 22-24: If line 20E is larger than line 19, subtract line 19 from 20E. This is the amount you overpaid; amount of overpayment to be refunded; amount of overpayment to be applied to 2002 estimated tax.

Under penalties of perjury, I declare that I have examined this return, and to the best of my knowledge and belief, it is true, correct and complete.
Signature of fiduciary or officer representing fiduciary Date

Sign Here
May the Division contact your preparer about this return? Yes No
Signature of preparer other than fiduciary SSN, PTIN or EIN Telephone Number

**Resident Estate and Trust Defined**

1. The Estate of a decedent who at his or her death was a resident individual of Rhode Island.
2. A revocable trust which becomes irrevocable upon the occurrence of any event which terminates a person's power to revoke if the person having the power to revoke is a Rhode Island Resident at the time of such event.
3. A trust created by a will of a decedent who is a Rhode Island resident.
4. An irrevocable trust created by or consisting of property contributed by a person who is Rhode Island resident at the time the trust was created or at the time of death is a Rhode Island resident.
5. In cases 2, 3 and 4 such trust is only a resident trust to the extent that the beneficiaries are Rhode Island residents.

**What Schedules to complete?**

If the trust defined in cases 2, 3 or 4 has a nonresident beneficiary, follow the instructions for a nonresident estate or trust.

**Resident Estates and Trusts:**

- ✓ Complete Schedule I and enter 1.0000 on page 1, line 14
- ✓ If you are claiming a credit for income tax paid to another state, complete Schedule III

**Nonresident Estate and Trusts:**

- ✓ If the taxable income of the estate or trust is derived solely from Rhode Island sources, complete schedule I and enter 1.0000 on page 1, line 14
- ✓ If the estate or trust has taxable income both within and without Rhode Island, complete Schedules I and II

**SCHEDULE I BENEFICIARY INFORMATION**

(All estates and trusts must complete this schedule)

	Name	Address	State of Residence	Social Security Number		
25. Beneficiary #1.....						
26. Beneficiary #2.....						
27. Beneficiary #3.....						
28. Beneficiary #4.....						
29. Beneficiary #5.....						

**SCHEDULE II ALLOCATION AND MODIFICATION**

(To be completed by nonresident estates and trusts)

	Column A Percent of Ownership	Column B Federal Income	Column C Modifications to Federal Income	Column D Modified Federal Income	Column E Rhode Island Source Income
30. Beneficiary #1.....					
31. Beneficiary #2.....					
32. Beneficiary #3.....					
33. Beneficiary #4.....					
34. Beneficiary #5.....					
35. Fiduciary.....					
36. Total.....	<b>100%</b>				
37. Modifications to Rhode Island source income.....					37.
38. Modified Rhode Island source income - combine lines 36, column E and 37 - (add net increases subtract net decreases).....					38.
39. RI allocation - divide line 36, column D by line 38 (enter here and on page 1, line 14).....					39.     .     .     .     .     .

**SCHEDULE III CREDIT FOR INCOME TAXES PAID TO ANOTHER STATE**

(resident estates or trusts only - a signed copy of the other state return must be attached)

40. RI income tax after allowable federal credits - page 1, line 13.....	40.		
41. Income from other state.....	41.		
42. Modified federal total income - page 1, line 5.....	42.		
43. Divide line 41 by line 42.....	43.		
44. Multiple line 40 by line 43.....	44.		
45. Tax due and paid to other state..... Insert name of state paid _____	45.		
46. Maximum tax credit (line 40, 44 or 45 whichever is the smallest) Enter here and on page 1, line 16.....	46.		

Name(s) shown on Form RI-1041

Employer identification number

RHODE ISLAND SCHEDULE D

PART 1 TAX COMPUTATION USING MAXIMUM CAPITAL GAINS RATES (FOR TAXPAYERS WHO FILED FEDERAL SCHEDULE D)

Table with 3 columns: column A, column B, column C. Rows 1-13 detailing tax calculations for capital gains and ordinary income.

IF YOU HAVE NO TAX ON LUMP-SUM DISTRIBUTIONS OR RECAPTURE OF FEDERAL TAX CREDITS, ENTER AMOUNT FROM LINE 13 ON LINE 18 BELOW. OTHERWISE, CONTINUE TO PARTS 2, 3 AND 4.

PART 2 TAX ON LUMP-SUM DISTRIBUTIONS (FOR TAXPAYERS WHO FILED FEDERAL FORM 4972)

Table with 3 columns. Rows 14-15 detailing tax on lump-sum distributions.

PART 3 RECAPTURE OF FEDERAL TAX CREDITS (FOR TAXPAYERS WHO HAVE A RECAPTURE OF FEDERAL TAX CREDITS INCLUDED IN THEIR TAX)

Table with 3 columns. Rows 16-17 detailing recapture of federal tax credits.

PART 4 TOTAL OF PARTS 1, 2 AND 3

Table with 3 columns. Row 18: Total - add part 1, line 13; part 2, line 15 and part 3, line 17.

RI-6251 RHODE ISLAND ALTERNATIVE MINIMUM TAX (FOR TAXPAYERS WHO FILED A FEDERAL FORM 6251)

Table with 3 columns. Rows 19-25 detailing alternative minimum tax calculations.