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VIA EMAIL TRANSMISSION ONLY

May 16, 2025

Rhode Island House Finance Committee
Rhode Island State House
Providence, RI 02903

Re: H 5755- Relating to Taxation -Estate and Transfer Taxes – Enforcement and
Collection

Dear Members of the Finance Committee:

Please accept this letter in support of the passage of H 5755.

As a practitioner of thirty years devoting a large portion of my practice to probate and administration, I am very pleased to see efforts to streamline the estate tax return. The majority of estates that I handle are well below the RI taxable threshold. The filing requirements, filing fee, postage and legal fees spent on preparing and filing the return are often disproportionate to the estate value.

In addition, the requirement of survivors of property owners holding title as Joint Tenants or Tenants by the Entirety to file a return is often overlooked. Because property has transferred by operation of law and no estate had to be opened, the issue usually does not come up until property is under a contract for sale, which could be many years later. At that point it is extremely cumbersome to get an accurate date of death picture of assets to file the return simply to get an ITLD issued. Also, any corrections to T-77 Forms for inaccurate, corrective or missing parcels require additional filings and fees

I feel there is a disconnect between the RIDT filings, the requirements of title companies, and the requirements of probate courts. I would suggest considering inclusion the Notice of No Tax Due in the language of the Bill. When under the jurisdiction of a probate court, a Notice of No Tax Due for nontaxable estates is required in order to close the estate. It would make sense that this documentation also be automatically issued along with the ITLD. In addition, there are times when clients lose or destroy a Notice of No Tax Due issued by RIDT. Currently there is no simple way to request a reissuance based on decedent's name and/or social security number, so we must re-file, including the filing fee. Again, supplying all the accurate information is unwieldy, especially if counsel was not involved at the time of initial filing.

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I very much look forward to the passage of H 5755 and appreciate your consideration of this letter.

Sincerely,

Kerri L. Anzivino