



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**Attachment to CR - 102**  
**Proposed Rulemaking for chapter 458-57 WAC**

Subject of Rule Making:

**AMENDATORY SECTIONS:**

WAC 458-57-005	Nature of estate tax, definitions.
WAC 458-57-015	Valuation of property, property subject to estate tax, how to calculate the tax.
WAC 458-57-017	Property subject to generation-skipping transfer tax, how to calculate the tax, allocation of generation-skipping transfer exemption.
WAC 458-57-025	Determining the tax liability of nonresidents.
WAC 458-57-035	Washington estate tax return to be filed -- Penalty for late filing -- Interest on late payments -- Waiver or cancellation of penalty -- Application of payment.
WAC 458-57-045	Administration of the tax -- Releases, amended returns refunds, heirs of escheat estates

**NEW SECTIONS**

WAC 458-57-105	Nature of estate tax, definitions.
WAC 458-57-115	Valuation of property, property subject to estate tax, how to calculate the tax.
WAC 458-57-125	Apportionment of tax when there are out-of-state assets.
WAC 458-57-135	Washington estate tax return to be filed -- Penalty for late filing -- Interest on late payments -- Waiver or cancellation of penalty -- Application of payment.
WAC 458-57-145	Administration of the tax -- Releases, amended returns refunds, and statute of limitations.
WAC 458-57-155	Farm deduction.
WAC 458-57-165	Escheat estates and absentee distributee (missing heir) property.