



STATE OF WASHINGTON  
DEPARTMENT OF REVENUE

**CANCELLATION OF INTERPRETIVE STATEMENT**

This announcement of the cancellation of this interpretive statement is being published in the Washington State Register pursuant to the requirements of RCW 34.05.230(4).

The Department of Revenue has cancelled the following excise tax advisory (ETA):

**2013.57.015 QTIP Elections and Washington's Estate Tax.** This document addresses whether a personal representative can make a different election for qualified terminable interest property (QTIP) on the Washington State estate tax return than on the federal estate tax return. It also addresses whether a personal representative may make a QTIP election on the Washington State estate tax return when no federal return is required.

On February 3, 2005, the Washington Supreme Court rendered its decision in the estate tax class action lawsuit *Hemphill et al. v State of Washington, Department of Revenue* (<http://www.courts.wa.gov/opinions/?fa=opinions.opindisp&docid=749744MAJ>). The Supreme Court ruled that chapter 83.100 RCW automatically conforms to the changes made by Congress in 2001 (Public Law 107-16 (H.R. 1836)), therefore, the information in the ETA is no longer valid.

A copy of this document is available via the Internet at <http://www.dor.wa.gov/content/laws/eta/eta.aspx>, or a request for a copy may be directed to:

Roseanna Hodson  
Interpretations and Technical Advice Unit  
P.O. Box 47453  
Olympia, Washington 98504-7453  
Phone: (360) 570-6119  
FAX (360) 586-5543

---

Alan R. Lynn, Rules Coordinator

**Filed: February 15, 2005**  
**Time: 11:13 a.m.**  
**WSR: 05-05-060**