



Washington State  
 Department of Revenue  
 Special Programs Division  
 PO Box 47477  
 Olympia, WA 98504-7477

**-Sample Format-  
 Affidavit of Surviving Spouse or Domestic Partner  
 for Claiming an Exemption Based on  
 Inheritance of Real Estate**

State of Washington

County of \_\_\_\_\_

Name of deceased \_\_\_\_\_

I, (survivor's name) \_\_\_\_\_ affirm that I am the  
 sole and rightful heir to the property described as:

Parcel number(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

I certify (or declare) under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ at \_\_\_\_\_, \_\_\_\_\_  
(month) (year) (city) (state)

\_\_\_\_\_  
*(Signature of surviving spouse or registered domestic partner)*

\_\_\_\_\_  
*(Printed name of surviving spouse or registered domestic partner)*

\_\_\_\_\_  
(Address of surviving spouse or domestic partner) (City) (State) (Zip)

**Note:** See Senate Bill (SB) 6851 on page 2 for statutory requirements.

**SB 6851** (effective 6/12/2008)

AN ACT Relating to the documentation required in order to obtain a real estate excise tax exemption at the time of inheritance; and adding a new section to chapter 82.45 RCW.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

**NEW SECTION. Sec. 1.** A new section is added to chapter 82.45 RCW to read as follows:

In order to receive an exemption from the tax in this chapter on real property transferred as a result of inheritance under RCW 9 82.45.010(3)(a), the following documentation must be provided:

- (1) If the property is being transferred under the terms of a community property agreement, a copy of the recorded agreement and a certified copy of the death certificate;
- (2) If the property is being transferred under the terms of a trust instrument, a certified copy of the death certificate and a copy of the trust instrument showing the authority of the grantor;
- (3) If the property is being transferred under the terms of a probated will, a certified copy of the letters testamentary or in the case of intestate administration, a certified copy of the letters of administration showing that the grantor is the court-appointed executor, executrix, or administrator, and a certified copy of the death certificate;
- (4) In the case of joint tenants with right of survivorship and remainder interests, a certified copy of the death certificate is recorded to perfect title;
- (5) If the property is being transferred pursuant to a court order, a certified copy of the court order requiring the transfer, and confirming that the grantor is required to do so under the terms of the order; or
- (6) If the community property interest of the decedent is being transferred to a surviving spouse or surviving domestic partner absent the documentation set forth in subsections (1) through (5) of this section, a certified copy of the death certificate and a signed affidavit from the surviving spouse or surviving domestic partner affirming that he or she is the sole and rightful heir to the property.