



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

The Department of Revenue has issued the following Excise Tax Advisory (ETA):

ETA 3239.2023 Estate Tax Deduction for Qualified Family-Owned Business Interests: Real Estate Activities

This ETA addresses a deduction from the Washington taxable estate for the value of the decedent's qualified family-owned business interests. This ETA focuses on certain real estate business interests.

A copy of this document is available via the Internet at [Excise Tax Advisories](#).

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