Department of Revenue
Washington State

Estate Tax Filing Checklist

You can file your return online through **My DOR**. This option allows you to submit your payment and all attachments electronically along with your return. As you complete the return, a dynamic list of suggested attachments and required attachments will generate to help you know what you should submit with your return to reduce future requests for information.

What do I need when filing?

Assemble the return filing in the order listed using separator sheets (unstapled, no binding, and no tabs):

1. **Payment, if applicable.**
2. Original Washington State Estate and Transfer Tax Return **signed by the executor**:
    a. The first three pages of the form **and** the completed Washington return schedules.
3. Addendum(s) **signed by the executor**, if applicable.
4. Copy of the filed Federal Form 706, if applicable.
    a. The first four pages of the form **and** the completed 706 return schedules.
5. Copy of Death Certificate.
6. Copy of Letters of Administration/Testamentary, if applicable.
7. Copy of Will, if applicable.
8. Copy of Trust(s), if applicable.
9. Copy of Disclaimer(s), Community Property Agreements, Separate Property Agreements, judicial binding agreements, or non-judicial binding agreements, if applicable.
10. Documentation **supporting the value, as of the date of death, of each asset and liability** listed on the return, in the order of the completed return schedules: appraisals, brokerage statements, valuation software reports, financial statements, Federal Forms 712, business valuations, gift tax returns for the last four years, other calculations, invoices, bills, etc.
11. When an estate qualifies and elects alternate valuation, provide separate documentation supporting assets with the applicable alternate date valuation.

After filing the return - what's next?

- Your filing is reviewed in the order received based on the postmark date (mailed), or submission date (filed electronically). **Our review process may take over a year.** During our review, we may request additional information or documentation. When the examination is complete and all the items resolved, we'll issue an Estate Tax Release.
- **If a Federal Form 706 was filed**, you must submit the Internal Revenue Service's (IRS) final determination before we issue our final release. The IRS final determination is either a copy of the Estate Tax Closing Document or a 706 account transcript showing code "421 Closed Examination of tax return." **You may visit irs.gov for information on how to obtain a copy of the IRS final determination**.
- While a Department of Revenue release is not required to make distributions or to close probate; **the personal representative is ultimately responsible for payment of any tax due** or liabilities of the estate. For payments and refunds, it is a good idea to keep all estate funds in a separate account. A department refund check will be made out in the name of the estate, and it may be difficult to negotiate if the estate is closed.

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.

Common filing errors

- Washington return and/or applicable addendums are **not signed** by the executor.
- Incomplete estate tax filing; all applicable Washington schedules, applicable addendums, and supporting documentation for completed schedules not provided.
- Using the net estate value rather than the gross estate value to determine if the estate meets the filing threshold.
- Not including all assets, the decedent owned or had a beneficial interest in, on the gross estate schedules; include all probate and non-probate assets, assets held in a revocable trust, assets held outside of Washington, etc.
- Failure to adequately identify assets that are included as part of a marital deduction or credit shelter trust.
- Mathematical errors made calculating the Washington estate tax.
- Incorrect identification of out of state assets and/or apportionment calculation.

Documentation

- Copies of the death certificate, will, and/or trusts not provided with the return filing.
- Copies of community property agreement, separate property agreement, disclaimers, non-judicial agreements (TEDRAs) not provided with the return filing.
- Not completing item 34 on first page of signed return; authorizing the release of confidential estate information to the preparer, the preparer's staff (if applicable), and/or through the use of unsecured email and fax.
- Documentation provided does not support the value on date of death.
- Separate set of documentation is not provided for the alternate valuation date, if applicable.
- Failure to answer the three questions at the top of Schedule F and submitting the schedule with the return filing.
- Failure to provide Addendum # 1 when taking a qualified terminable interest property (QTIP) trust election whether for Washington and/or for federal purposes.

Gross estate assets - Schedules A through I:

- Not using fair market value (FMV) for all assets; especially real estate; FMV can be determined by an appraisal or selling price in an arm's length transaction; for real estate the county assessor value is not FMV.
- Incorrect valuation of stocks and bonds, using closing value rather than the mean of the high and low for the date of death or alternate valuation date, or incorrect value for non-trading day.
- Failure to include a list of, and values for, tangible personal proptery, household goods, furnishings, clothes, and/or vehicles.

Deductions - Schedules J through O:

- Funeral expenses are not reduced by 50% in a community property estate.
- Taking non-administrative expense deductions; expenses benefiting heirs or improving the estate are not allowed.
- Taking selling expenses for the sale of real estate when not allowed per Treas. Reg. §20.2053-3.
- Mortgage deductions for real property taken on Schedule A rather than on the appropriate Schedule K.

Questions?

- **Telephone:** Call us at 360-704-5906.
  We are available Monday through Friday, 8 a.m. to 5 p.m.
- **E-mail:** E-mail us at estates@dor.wa.gov.
- **Web site:** Visit dor.wa.gov/EstateTax.
- **Stay connected:** Sign up for Estate Tax Notifications at dor.wa.gov/SubscribeNow.