



STATE OF WASHINGTON
DEPARTMENT OF REVENUE

INTERPRETIVE STATEMENT ISSUED

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

ETA 3179.2013
Washington State Estate Tax Treatment of Same-Sex Spouses

This ETA addresses the estate tax benefits for same-sex spouses under Washington state estate tax law, including the marital deduction, the Washington state Qualified Terminal Interest Property Trust (“QTIP”), and Qualifying Domestic Trust (“QDOT”) election. This ETA references Washington Referendum 74 (Chapter 3, Laws of 2012), a Washington state statute that defines spouse as gender neutral and applicable to spouses of the same sex.

A copy of this document is available via the Internet at [Recent Rule and Interpretive Statements, Adoptions, and Repeals](#).

Tim Jennrich, Tax Policy Specialist

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