

# ESTATE TAX FILING CHECKLIST

## What to Include When Filing the Estate Tax Return - Assemble in Order Listed

- Payment, if any;
- Original Washington State Estate and Transfer Tax Return signed by the executor;
- Addendum(s), if applicable;
- Copy of the filed Federal Form 706, if applicable;
- Copy of Death Certificate;
- Copy of Letters of Administration/Testamentary, if any;
- Copy of Will, if any;
- Copy of Trust(s), if any; and
- All supporting documentation for the completed return schedules (including appraisals, brokerage statements, financial statements, Federal Form 712, etc.).

## After Filing - What's Next

- The filing will be reviewed in the order received based on the postmark date. Our review process typically takes nine to twelve months. During our review we may request additional information or documentation. When the Department's examination is complete, the Department will issue an Estate Tax Release.
- We are often asked if a Department of Revenue release is needed to make distributions or to close probate. A Department release is not required to make distributions or to close probate; however, the personal representative is ultimately responsible for payment of any tax due. If the estate is closed and there is an adjustment that results in a refund, a warrant will be made out in the name of the estate and it may be difficult to negotiate the warrant if the estate is closed.

## Common Estate Tax Filing Errors

- Using the net estate rather than the gross estate to determine if the estate meets the filing threshold.
- Incomplete estate tax filing; all applicable Washington schedules, supporting documentation for completed schedules, and applicable addendums not provided.
- Copies of the death certificate, will, and/or trusts not provided with the return.
- Washington estate tax return not signed by executor.
- Errors made calculating the Washington estate tax.
- Funeral expenses not reduced by 50% in a community property estate.
- Failure to adequately identify assets that are included as part of a marital deduction or credit shelter trust.
- Incorrect identification of out of state assets and/or incorrect apportionment calculation.
- Mortgages on real property deduction on Schedule A rather than on the appropriate Schedule K.
- 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.

## What if I Have Questions Regarding Estate Tax?

- **Telephone:** You may call (360) 534-1503 and select option number 2.
- **E-mail:** You can send your questions via e-mail to [estates@dor.wa.gov](mailto:estates@dor.wa.gov).
- **Web site:** Additional information regarding estate tax can be found on the Department's web site at <https://dor.wa.gov/find-taxes-rates/other-taxes/estate-tax>.
- **E-mail list service:** You can receive Estate Tax Notifications by subscribing to ListServ at <https://listserv.dor.wa.gov>. You can unsubscribe at any time.