



Washington State
Estate and Transfer Tax Return
For deaths occurring January 1, 2014 and after
(See separate instructions)

☐ Amended return
☐ Installment election

☐ Decedent died testate (attach copy of will)

☐ Federal estate tax return filed with IRS (attach copy of 706)

1. Decedent's first name	2. M.I.	3. Decedent's last name			4. Social Security number	
5. Legal residence/domicile - city and county (or foreign country)			6. State	7. Zip code	8. Year domicile established	9. Date of birth
						10. Date of death
11. Probate or estate administration county court						12. Cause number
13. Executor's first name	14. M.I.	15. Executor's last name			16. Social Security number	
If multiple executors, check here <input type="checkbox"/> ; attach list showing names, SSNs, addresses, email addresses, and telephone numbers of additional executors.						
17. Mailing address			18. City			19. State
						20. Zip code
21 Email address						22. Telephone number
23. Preparer's first name	24. M.I.	25. Preparer's last name			26. Telephone number	27. Extension
28. Email address		29. Company name				
30. Mailing address		31. City			32. State	33. Zip code
34. Confidential Release and Additional Contact Methods/Staff						
<p>I, _____, on behalf of the estate of _____, authorize the Department of Revenue</p> <p>(Executor) (Decedent)</p> <p>to release confidential estate tax information to _____. The preparer is authorized to discuss and receive</p> <p>(Preparer)</p> <p>confidential estate tax information from the Department of Revenue. In addition, I authorize the Department of Revenue to communicate the estate tax information through the following unsecured methods (check all that you are authorizing): <input type="checkbox"/> Fax <input type="checkbox"/> Email</p> <p>I authorize the Department of Revenue to communicate with other staff from the company listed above (Item 29) by checking here: <input type="checkbox"/></p>						

1.	Total Gross Estate Less Exclusion (from Page 3, Part 5, Item 12)	1. _____
2.	Tentative Total Allowable Deductions (from Page 3, Part 5, Item 22)	2. _____
3.	Tentative Taxable Estate (Line 1 less Line 2).....	3. _____
4.	Adjustments to Tentative Taxable Estate (enter an amount only if eligible for the deduction)	
	4a. Property Used for Farming (attach Addendum # 2) 4a. _____	
	4b. Qualified Family-Owned Business Interests (attach Addendum # 3)... 4b. _____	
	Enter the total adjustments (add Lines 4a and 4b)	4. _____
5.	Adjusted Taxable Estate (Line 3 less Line 4).....	5. _____
6.	Washington State Applicable Exclusion Amount (see table in instructions, Page 1).....	6. _____
7.	Washington Taxable Estate (Line 5 less Line 6) do not enter less than "zero"	7. _____
8.	Gross Washington Estate Tax (Table W in instructions) compute tax using the amount on Line 7	8. _____
9.	Apportionment for Out of State Property: (enter an amount only if eligible for apportionment)	
	Apportioned Washington Estate Tax Due (attach Addendum # 4)	9. _____
10.	Washington Estate Tax Due (equals Line 8 or, if apportioning for out of state property, Line 9)	10. _____
11.	Tax Previously Paid to Washington State	11. _____
12.	Balance (<input type="checkbox"/> amount owing or <input type="checkbox"/> refund due)	12. _____
13.	Interest (due on any tax not paid within nine months after date of death or payable on a refund).....	13. _____
14.	Total Tax and Interest (add Lines 12 and 13)	14. _____

Under penalty of law, I declare that I have examined this return and, to the best of my knowledge and belief, it is true, correct, and complete. In addition, by signing below, I am authorizing the confidential release section (Part 1, Item 34) above.

REV 85 0050 (9/5/14) (Signature of executor)

(Date)

Estate of:	Decedent's Social Security Number	
Part 3 - Elections by the Executor		
Check "Yes" or "No" for each question (see instructions) Note: Some of these elections may require the posting of bonds or liens.	Yes	No
1. Do you elect alternate valuation?	<input type="checkbox"/>	<input type="checkbox"/>
2. Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.	<input type="checkbox"/>	<input type="checkbox"/>
3. Do you elect to pay the taxes in installments as described in Internal Revenue Code (IRC) §6166? If "Yes," you must attach the additional information described in the instructions.	<input type="checkbox"/>	<input type="checkbox"/>
4. Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in IRC §6163?	<input type="checkbox"/>	<input type="checkbox"/>
Part 4 - General Information		
Note: Attach the necessary supplemental documents. You must attach the death certificate. (See instructions)		
1. Marital status of the decedent at the time of death (attach a list of all prior marriages that ended due to annulment, divorce or death): <input type="checkbox"/> Married <input type="checkbox"/> Widow or widower - Name, SSN, and date of death of deceased spouse: _____ <input type="checkbox"/> Single <input type="checkbox"/> Legally separated <input type="checkbox"/> Divorced - Date divorce became final: _____		
2. Surviving spouse's name	3. Social Security number	4. Amount received (see instructions)
5. Individuals (other than the surviving spouse), trusts, or other estates who receive benefits from the estate (do not include charitable beneficiaries shown in Schedule O) (See instructions). Attach additional sheet, if necessary.		
Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent
All unascertainable beneficiaries and those who receive less than \$5,000		
Total		
Check "Yes" or "No" for each question. If "Yes," you must attach additional information.	Yes	No
6. Does the gross estate contain any Washington or federal qualified terminable interest property (QTIP) from a prior gift or estate (RCW 83.100.047 and/or IRC §2044)? (See instructions)	<input type="checkbox"/>	<input type="checkbox"/>
7a. Have federal gift tax returns ever been filed? If "Yes," attach copies of the returns, if available, and furnish the following information.	<input type="checkbox"/>	<input type="checkbox"/>
7b. Period(s) covered	7c. Internal Revenue Office(s) where filed	
8a. Was there any insurance on the decedent's life that is not included on the return as part as the gross estate?	<input type="checkbox"/>	<input type="checkbox"/>
8b. Did the decedent own any insurance on the life of another that is not included in the gross estate?	<input type="checkbox"/>	<input type="checkbox"/>
9. Did the decedent at the time of death own any property as a joint tenant with the right of survivorship in which (a) one or more of the other joint tenants were someone other than the decedent's spouse and (b) less than the full value of the property is included on the return as part of the gross estate? If "Yes," you must complete and attach Schedule E	<input type="checkbox"/>	<input type="checkbox"/>
10a. Did the decedent, at the time of death, own any interest in a partnership (for example, a family limited partnership), an unincorporated business, or a limited liability company; own a fractional interest in real estate; or own any stock in an inactive or closely held corporation?	<input type="checkbox"/>	<input type="checkbox"/>
10b. If "Yes," was the value of any interest owned (from above) discounted on this estate tax return? If "Yes," see instructions for Schedule F for reporting the total accumulated or effective discounts taken on a Schedule A, F, or G.	<input type="checkbox"/>	<input type="checkbox"/>
11. Did the decedent make any transfer described in IRC §2035, §2036, §2037, or §2038? (See instructions) If "Yes," you must complete and attach Schedule G.	<input type="checkbox"/>	<input type="checkbox"/>
12a. Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime? If "Yes," attach a copy or copies of trust(s).	<input type="checkbox"/>	<input type="checkbox"/>

Check "Yes" or "No" for each question. If "Yes," you must attach additional information.		Yes	No
12b.	Were there in existence at the time of the decedent's death any trusts not created by the decedent under which the decedent possessed any power, beneficial interest, or trusteeship?	<input type="checkbox"/>	<input type="checkbox"/>
12c.	Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," was there GST taxable termination (under IRC §2612) upon the death of the decedent?	<input type="checkbox"/>	<input type="checkbox"/>
12d.	If there was a GST taxable termination (under IRC §2612), attach a statement to explain. Provide a copy of the trust or will creating the trust, and give the name, address, and phone number of the current trustee(s). Documents attached?	<input type="checkbox"/>	<input type="checkbox"/>
12e.	Did the decedent at any time during his or her lifetime transfer or sell an interest in a partnership, limited liability company, or closely held corporation to a trust described in question 12a or 12b?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," provide the FEIN number to this transferred/sold entity:		
13.	Did the decedent ever possess, exercise, or release any general power of appointment?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," you must complete and attach Schedule H.		
14.	Did the decedent have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account?	<input type="checkbox"/>	<input type="checkbox"/>
15.	Was the decedent, immediately before death, receiving an annuity described in the "General" paragraph of the instructions for Schedule I or a private annuity?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," you must complete and attach Schedule I.		
16.	Was the decedent ever the beneficiary of a trust for which a deduction was claimed by the estate of a pre-deceased spouse consistent with RCW 83.100.047 and/or IRC §2056(b)(7) and which is not reported on this return?	<input type="checkbox"/>	<input type="checkbox"/>
	If "Yes," attach an explanation.		

Part 5 - Recapitulation

Item Number	Gross Estate	Alternate Value	Value at Date of Death
1	Schedule A - Real Estate 1.		
2	Schedule B - Stocks and Bonds 2.		
3	Schedule C - Mortgages, Notes, and Cash 3.		
4	Schedule D - Insurance on the Decedent's Life 4.		
5	Schedule E - Jointly Owned Property 5.		
6	Schedule F - Other Miscellaneous Property 6. (May need to attach Addendum # 1)		
7	Schedule G - Transfers During Decedent's Life 7.		
8	Schedule H - Powers of Appointment 8.		
9	Schedule I - Annuities 9.		
10	Total Gross Estate (add Items 1 through 9) 10.		
11	Schedule U - Qualified Conservation Easement Exclusion 11.		
12	Total Gross Estate less Exclusion (subtract Item 11 from Item 10) Enter here and on Line 1 of Part 2 - Tax Computation..... 12.		
Item Number	Deductions	Amount	
13	Schedule J - Funeral Expenses and Expenses Incurred in Adminstrating Property Subject to Claims 13.		
14	Schedule K - Debts of the Decedent 14.		
15	Schedule K - Mortgages and Liens 15.		
16	Total of Items 13 through 15 16.		
17	Allowable Amount of Deductions from Item 16 (see the instructions for Item 17 of the Recapitulation)..... 17.		
18	Schedule L - Net Losses During Administration 18.		
19	Schedule L - Expenses Incurred in Administering Property Not Subject to Claims 19.		
20	Schedule M - Bequests, Etc., to Surviving Spouse (may need to attach Addendum # 1) 20.		
21	Schedule O - Charitable, Public, and Similar Gifts and Bequests 21.		
22	Tentative Total Allowable Deductions (add Items 17 through 21). Enter here and on Line 2 of Part 2 - Tax Computation..... 22.		

Estate of:	Decedent's Social Security Number
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Schedule A - Real Estate

- For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.
- Real estate that is part of a sole proprietorship should be shown on Schedule F.
- Real estate that is included in the gross estate under IRC §2035, §2036, §2037, or §2038 should be shown on Schedule G.
- Real estate that is included in the gross estate under IRC §2041 should be shown on Schedule H.
- If you elect IRC §2032A valuation, you must complete Schedule A and Schedule A-1.

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 1.)				

4. Personal property used in a qualified use and passing to qualified heirs.

A Schedule / Item Number from Return	B Adjusted Value (with IRC §2032A(b)(3)(B) adjustment)	A Schedule / Item Number from Return	B Adjusted Value (with IRC §2032A(b)(3)(B) adjustment)
		“Subtotal” from Col. B, below left
Subtotal:		Total adjusted value	

5. Enter the value of the total gross estate as adjusted under IRC §2032A(b)(3)(A) _____
- 6. Attach a description of the method used to determine the special value based on qualified use.**
7. Did the decedent and/or a member of his or her family own all property listed on Line 2 for at least five of the eight years immediately preceding the date of the decedent's death? ☐ Yes ☐ No
8. Were there any periods during the eight-year period preceding the date of the decedent's death during which the decedent or a member of his or her family:
- a. Did not own the property listed on Line 2? ☐ Yes ☐ No
- b. Did not use the property listed on Line 2 in a qualified use?..... ☐ Yes ☐ No
- c. Did not materially participate in the operation of the farm or other business within the meaning of IRC §2032A(e)(6)? ☐ Yes ☐ No
- If “Yes,” to any of the above, you must attach a statement listing the periods. If applicable, describe whether the exceptions of IRC §2032A(b)(4) or (5) are met.
- 9. Attach affidavits describing the activities constituting material participation and the identity and relationship to the decedent of the material participants.**
10. Persons holding interests. Enter the requested information for each party who received any interest in the specially valued property.

Name	Address
A	
B	
C	
D	
E	
F	
G	
H	

Identifying Number	Relationship to Decedent	Fair Market Value	Special-Use Value
A			
B			
C			
D			
E			
F			
G			
H			

- 11. Woodlands election** Check here ☐ if you wish to make a Woodlands election as described in IRC §2032A(e)(13). Enter the schedule and item numbers from this return of the property for which you are making this election _____. You must attach a statement explaining why you are entitled to make this election. The Department may require more information to substantiate this election. You will be notified by the Department if you must supply further information.

Estate of:	Decedent's Social Security Number
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Schedule B - Stocks and Bonds

(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)

Item Number	Description, including face amount of bonds or number of shares and par value for identification. Give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	CUSIP number or FEIN, where applicable	Unit Value	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.						
Total from continuation schedules (or additional sheets) attached to this schedule.....						
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 2.)						

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
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SCHEDULE C - Mortgages, Notes, and Cash (For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)				
Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 3.)				

Estate of:	Decedent's Social Security Number
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SCHEDULE D - Insurance on the Decedent's Life You must list all policies on the life of the decedent and attach a Federal Form 712 for each policy.				
Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 4.)				

Estate of:				Decedent's Social Security Number	
Schedule E - Jointly Owned Property (If you elect IRC §2032A valuation, you must complete Schedule E and Schedule A-1.)					
Part 1. Qualified Joint Interests - Interests Held by the Decedent and His or Her Spouse as the Only Joint Tenants (IRC §2040(b)(2))					
Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.		Alternate Valuation Date	Alternate Value	Value at Date of Death
1.					
	CUSIP number or FEIN, where applicable				
Total from continuation schedules (or additional sheets) attached to this schedule.....					
1a. Totals				1a.	
1b. Amounts included in gross estate (one-half of Line 1a).....				1b.	
Part 2. All Other Joint Interests					
2a. State the name and address of each surviving co-tenant. If there are more than three surviving co-tenants, list the additional co-tenants on an attached sheet.					
Name			Address (number and street, city, state, and zip code)		
A.					
B.					
C.					
Item Number	Enter Letter for Co-tenant	Description (including alternate valuation date, if any). For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	Percentage Includeable	Includeable Alternate Value	Includeable Value at Date of Death
1.					
		CUSIP number or FEIN, where applicable			
Total from continuation schedules (or additional sheets) attached to this schedule.....					
2b. Total other joint interests.....				2b.	
TOTAL includeable joint interests (add Lines 1b and 2b) (Also enter on Part 5 - Recapitulation, Page 3, at Item 5.)					

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
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Schedule F - Other Miscellaneous Property Not Reportable Under Any Other Schedule
(For jointly owned property that must be disclosed on Schedule E, see the instructions for Schedule E.)
(If you elect IRC §2032A valuation, you must complete Schedule F and Schedule A-1.)
(If the estate contains property pursuant to RCW 83.100.047 (\$2044 property), Addendum # 1 must be attached.)

1. Did the decedent at the time of death own any works of art, items, or any collection whose artistic or collectible value exceeded \$3,000?	Yes	No
If "Yes," submit full details on this schedule and attach appraisals.	<input type="checkbox"/>	<input type="checkbox"/>
2. Has the decedent's estate, spouse, or any other person, received (or will receive) any bonus or award as a result of the decedent's employment or death?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," submit full details on this schedule.		
3. Did the decedent at the time of death have, or have access to, a safe deposit box?	<input type="checkbox"/>	<input type="checkbox"/>
If "Yes," state location, and if held in joint names of the decedent and another, state name and relationship of joint depositor.		
If any of the contents of the safe deposit box are omitted from the schedules in this return, explain fully why omitted.		

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.	<div>CUSIP number or FEIN, where applicable</div>			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 6.)				

Estate of:	Decedent's Social Security Number
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SCHEDULE G - Transfers During Decedent's Life
 (If you elect IRC §2032A valuation, you must complete Schedule G and Schedule A-1.)

Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	Alternate Valuation Date	Alternate Value	Value at Date of Death
A.	Gift tax paid or payable by the decedent or the estate for all gifts made by the decedent or his or her spouse within three years before the decedent's death (IRC §2035(b)).....	X X X X X		
B. 1.	Transfers includible under IRC §2035(a), §2036, §2037, or §2038:			
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 7.)				

SCHEDULE H - Powers of Appointment
 (Include "5 and 5 lapsing" powers (IRC §2041(b)(2)) held by the decedent.)
 (If you elect IRC §2032A valuation, you must complete Schedule H and Schedule A-1.)

Item Number	Description	Alternate Valuation Date	Alternate Value	Value at Date of Death
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 8.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
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Schedule I - Annuities

Note: Generally, no exclusion is allowed for the estates of decedents dying after December 31, 1984 (see instructions).

A. Are you excluding from the decedent's gross estate the value of a lump-sum distribution described in IRC §2039(f)(2) (as in effect before its repeal by the Federal Deficit Reduction Act of 1984)? If "Yes," you must attach the information required by the instructions.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
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Item Number	Description Show the entire value of the annuity before any exclusions	Alternate Valuation Date	Includible Alternate Value	Includible Value at Date of Death
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 9.)				

Estate of:	Decedent's Social Security Number
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Schedule J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims
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Note: Do not list on this schedule expenses of administering property not subject to claims. For those expenses, see the instructions for Schedule L.
 If executors' commissions, attorney fees, etc., are claimed and allowed as a deduction for estate tax purposes, they are not allowable as a deduction in computing the taxable income of the estate for the federal income tax purposes.

Item Number	Description	Expense Amount	Total Amount
1.	A. Funeral expenses		
	Total funeral expenses (less one-half in a community property estate).....		
	B. Administration expenses		
	1. Executors' commissions - amount <input type="checkbox"/> estimated, <input type="checkbox"/> agreed upon, or <input type="checkbox"/> paid		
	2. Attorney fees - amount <input type="checkbox"/> estimated, <input type="checkbox"/> agreed upon, or <input type="checkbox"/> paid		
1.	3. Accountant fees - amount <input type="checkbox"/> estimated, <input type="checkbox"/> agreed upon, or <input type="checkbox"/> paid		
	4. Miscellaneous expenses	Expense Amount	
	Total miscellaneous expenses from continuation schedules (or additional sheets) attached to this schedule.....		
	Total miscellaneous expenses.....		
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 13.)			

Estate of:			Decedent's Social Security Number	
Schedule K - Debts of the Decedent, and Mortgages and Liens				
Item Number	Debts of the Decedent - Creditor and Nature of Claim	Amount Unpaid to Date	Amount in Contest	Amount Claimed as a Deduction
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 14.)				
Item Number	Mortgages and Liens - Description			Amount
1.				
Total from continuation schedules (or additional sheets) attached to this schedule.....				
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 15.)				

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
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**Schedule L - Net Losses During Administration and Expenses Incurred
in Administering Property Not Subject to Claims**

Item Number	Net Losses During Administration (Note: Do not deduct losses claimed on a federal income tax return.)	Amount
1.		
Total from continuation schedules (or additional sheets) attached to this schedule.....		
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 18.)		

Item Number	Expenses Incurred in Administering Property Not Subject to Claims (Indicate whether estimated, agreed upon, or paid.)	Amount
1.		
Total from continuation schedules (or additional sheets) attached to this schedule.....		
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 19.)		

Estate of:	Decedent's Social Security Number
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SCHEDULE M - Bequests, etc., to Surviving Spouse

Election To Deduct Qualified Terminable Interest Property (QTIP) Under Revised Code of Washington (RCW) 83.100.047 consistent with IRC §2056(b)(7). If a trust (or other property) meets the requirements of QTIP under RCW 83.100.047 consistent with IRC §2056(b)(7), and

- a. The trust or other property is listed on Schedule M, and
- b. The value of the trust (or other property) is entered in whole or in part as a deduction on Schedule M, under Section A, then unless the executor specifically identifies the trust (all or a fractional portion or percentage) or other property to be excluded from the election, the executor shall be deemed to have made an election to have such trust (or other property) treated as QTIP under RCW 83.100.047.
- c. The executor must complete and attach Addendum # 1.

If less than the entire value of the trust (or other property) that the executor has included in the gross estate is entered as a deduction on Schedule M, the executor shall be considered to have made an election only as to a fraction of the trust (or other property). The numerator of this fraction is equal to the amount of the trust (or other property) deducted on Schedule M. The denominator is equal to the total value of the trust (or other property).

Election to Deduct Qualified Domestic Trust (QDOT) Property Under Washington Administrative Code (WAC) 458-57-115 consistent with IRC §2056A. If a trust meets the requirements of a QDOT under WAC 458-57-115 consistent with IRC §2056A(a) and this return is filed no later than one year after the time prescribed by law (including extensions) for filing the return, and

- a. The entire value of a trust or trust property is listed on Schedule M, and
- b. The entire value of the trust or trust property is entered as a deduction on Schedule M, under Section A, then unless the executor specifically identifies the trust to be excluded from the election, the executor shall be deemed to have made an election to have the entire trust treated as QDOT property.
- c. The executor must complete and attach Addendum # 1.

	Yes	No
1. Did any property pass to the surviving spouse as a result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by IRC §2518(b).	<input type="checkbox"/>	<input type="checkbox"/>
2. a. In what country was the surviving spouse born? _____		
b. What is the surviving spouse's date of birth? _____		
c. Is the surviving spouse a U.S. citizen?	<input type="checkbox"/>	<input type="checkbox"/>
d. If the surviving spouse is a naturalized citizen, when did the surviving spouse acquire citizenship? _____		
e. If the surviving spouse is not a U.S. citizen, of what country is the surviving spouse a citizen? _____		
3. Election Out of QTIP Treatment of Annuities. Do you elect under IRC §2056(b)(7)(C)(ii) not to treat as QTIP any joint and survivor annuities that are included in the gross estate and would otherwise be treated as QTIP under IRC §2056(b)(7)(C)? (See instructions).....	<input type="checkbox"/>	<input type="checkbox"/>

Item Number	Description of Property Interests Passing to Surviving Spouse. For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	Amount
A1	QTIP / QDOT property (must attach Addendum # 1):	
B1	All other property:	
Total from continuation schedules (or additional sheets) attached to this schedule.....		
Total amount of property interests listed on Schedule M (Also enter on Part 5 - Recapitulation, Page 3, at Item 20.).....		

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
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SCHEDULE O - Charitable, Public, and Similar Gifts and Bequests

	Yes	No
1a. If the transfer was made by will, has any action been instituted to have interpreted or to contest the will or any of its provisions affecting the charitable deductions claimed in this schedule? If "Yes," full details must be submitted with this schedule.	<input type="checkbox"/>	<input type="checkbox"/>
1b. According to the information and belief of the executor, is any such action planned? If "Yes," full details must be submitted with the schedule.	<input type="checkbox"/>	<input type="checkbox"/>
2. Did any property pass to a charity as the result of a qualified disclaimer? If "Yes," attach a copy of the written disclaimer required by IRC §2518(b).	<input type="checkbox"/>	<input type="checkbox"/>

Item Number	Name and Address of Beneficiary	Character of Institution	Amount
1.			
Total from continuation schedules (or additional sheets) attached to this schedule.....			
TOTAL (Also enter on Part 5 - Recapitulation, Page 3, at Item 21)			

(If more space is needed, attach the continuation schedule from the end of this package or additional sheets of the same size and format.)

Estate of:	Decedent's Social Security Number
SCHEDULE U - Qualified Conservation Easement Exclusion	
Part 1 - Election	
Note: The executor is deemed to have made the election under IRC §2031(c)(6) if he or she files Schedule U and excludes any qualifying conservation easements from the gross estate.	
Part 2 - General Qualifications	
1. Describe the land subject to the qualified conservation easement (see instructions.) _____ _____	
2. Did the decedent or a member of the decedent's family own the land described above during the three-year period ending on the date of the decedent's death? <input type="checkbox"/> Yes <input type="checkbox"/> No	
3. Describe the conservation easement with regard to which the exclusion is being claimed (see instructions). _____	
Part 3 - Computation of Exclusion	
4. Estate tax value of the land subject to the qualified conservation easement (see instructions) 4.	
5. Date of death value of any easements granted prior to decedent's death and included on line 10 below (see instructions) 5.	
6. Add lines 4 and 5 6.	
7. Value of retained development rights on the land (see instructions) 7.	
8. Subtract line 7 from line 6 8.	
9. Multiply line 8 by 30% (.30) 9.	
10. Value of qualified conservation easement for which the exclusion is being claimed (see instructions) 10. Note: If line 10 is less than line 9, continue with line 11. If line 10 is equal to or more than line 9, skip lines 11 through 13, enter ".40" on line 14, and complete the schedule.	
11. Divide line 10 by line 8. Figure to 3 decimal places (for example, ".123") 11. Note: If line 11 is equal to or less than .100, stop here; the estate does not qualify for the conservation easement exclusion.	
12. Subtract line 11 from .300. Enter the answer in hundredths by rounding any thousandths up to the next higher hundredth (that is, .030 = .03; but .031 = .04) 12.	
13. Multiply line 12 by 2 13.	
14. Subtract line 13 from .40 14.	
15. Deduction under IRC §2055(f) for the conservation easement (see instructions) 15.	
16. Amount of indebtedness on the land (see instructions) 16.	
17. Total reductions in value (add lines 7, 15, and 16) 17.	
18. Net value of land (subtract line 17 from line 4) 18.	
19. Multiply line 18 by line 14 19.	
20. Enter the smaller of line 19 or the exclusion limitation (see instructions). (Also enter on Part 5 - Recapitulation, Page 3, at Item 11.) 20.	

Estate of:			Decedent's Social Security Number		
CONTINUATION SCHEDULE					
Continuation of Schedule _____ (Enter letter of schedule you are continuing.)					
Item Number	Description. For securities, give CUSIP number. If trust, partnership, or closely held entity, give FEIN.	Unit Value (Sch. B, E, or G only)	Alternate Valuation Date	Alternate Value	Value at Date of Death or Amount Deductible
TOTAL (Carry forward to main schedule.).....					

(In case you will need more than one, make copies of this continuation schedule before completing it.)

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