

## Estate Tax Filing Checklist

You can now 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?

Assemble 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. 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. 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. One set of all supporting documentation in the order of the completed return schedules: appraisals, brokerage statements or valuation software reports, financial statements, Federal Forms 712, business valuations, gift tax returns for the last four years, other calculations, etc. A separate set of documentation if alternate valuation is elected.

### After filing the return - what's next?

- We will review your filing in the order received based on the postmark date. Our review process takes 9-12 months. During our review, we may request additional information or documentation. When the examination is complete, we'll issue an Estate Tax Release.
- **If a Federal Form 706 was filed**, you must submit a copy of the Internal Revenue Service's (IRS) Estate Tax Closing Document or an account transcript showing code "421 Closed Examination of tax return" before the we will issue a final release. **You may call the IRS at 866-699-4083, option 3 to request a copy of the closing document, or visit [irs.gov](https://www.irs.gov) for information on how to obtain the account transcript.**
- Customers often ask 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 filing errors

- The return and/or addendums are not signed by the executor.
- 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.
- The documentation provided does not support the value on date of death.
- A separate set of documentation is not provided for the alternate valuation date, if applicable.
- Copies of the death certificate, will, and/or trusts not provided with the return.
- Washington estate tax return or Addendums 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.
- Mortgage deductions for real property taken 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.
- Failure to include a list of and values for household goods, furnishings, clothes, and/or vehicles.

## Questions?

- **Telephone:** Call us at 360-704-5906.
- **E-mail:** E-mail us at [estates@dor.wa.gov](mailto:estates@dor.wa.gov).
- **Web site:** Visit [dor.wa.gov/EstateTax](http://dor.wa.gov/EstateTax).
- **Stay connected:** Sign up for Estate Tax Notifications at [dor.wa.gov/SubscribeNow](http://dor.wa.gov/SubscribeNow).