

**Washington State
 Estate and Transfer Tax Return**
 For deaths occurring January 1, 2009 and after
 when **not** filing Federal Form 706
 (see separate instructions)

Part 1 - Decedent and Executor (type or complete in ink)

1. Decedent's first name and middle initial	2. Decedent's last name	3. Social Security Number	
4. Legal residence (domicile) at time of death (county, state, and zip code, or foreign country)	5. Year domicile established	6. Date of birth	7. Date of death
8. Name, address, and phone number of person required to file		9. Name, address, and phone number of preparer (if applicable)	
Telephone No: _____		Telephone No: _____ Ext _____	
Email Address: _____		Email Address: _____	
10. Name and location of court where Will was probated or estate administered			11. Cause number
12. Check if applicable <input type="checkbox"/> Decedent died testate <input type="checkbox"/> Installment payment or filing election <input type="checkbox"/> Nonresident return <input type="checkbox"/> Extension form attached <input type="checkbox"/> Amended return			

Dept Use Only
**EST
 REG / AR**
 Index number

RELEASE

I, _____, on behalf of the estate of _____, authorize the Department of Revenue to
 (Please Print) (Name of Decedent)
 release confidential estate tax information to _____. Preparer is authorized to discuss, and/or receive
 (Preparer)
 confidential estate tax information from the Department of Revenue.

Part 2 - Tax Computation

- A. **Total Gross Estate Less Exclusion** (from page 3, Part 5, item 12) A. _____
- B. **Total Allowable Deductions** (from page 3, Part 5, item 22)..... B. _____
- 1. **Tentative Taxable Estate** (line A less line B) 1. _____
- 2. **Adjustments to Tentative Taxable Estate** (total of lines 2a through 2c)..... 2. _____
 - QTIP under § 2056 2a. N/A
 - § 2044 Property 2b. ()
 - 83.100.047 Property 2c. _____
- 3. **Adjusted Taxable Estate** (total of lines 1 and 2) 3. _____
- 4. **Washington State Deductions** (total of lines 4a through 4c) 4. _____
 - Statutory Deduction 4a. 2,000,000.00
 - Farm Deduction 4b. _____
 - WA QTIP Deduction 4c. Reflected on Sch M, item A
- 5. **Washington Taxable Estate** (line 3 less line 4) Do not enter less than "zero" 5. _____
- 6. **Gross Washington Estate Tax** (Table W in instructions) Compute tax using the amount on line 5 6. _____
- 7. **Identify Out of State Property;** attach additional sheet if necessary (if no property, go to line 9)

Schedule/Item	Amount	Schedule/Item	Amount

- 8. **Computation of Apportionment for Out of State Property:**
 - 8a. Total value of Out of State Property listed in 7 above 8a. _____
 - 8b. Gross Estate (line A) 8b. _____
 - 8c. Adjusted Gross Estate (8b less 4b, less 2b, plus 2c) 8c. _____
 - 8d. Adjusted Gross Estate less Out of State Property (line 8c less 8a)..... 8d. _____
 - 8e. Washington Tax Due (line 8d divided by line 8c multiplied by line 6)..... 8e. _____
- 9. **Washington Estate Tax Due** (equals line 6 or, if apportioning for Out of State Property, line 8e) 9. _____
- 10. **Tax Previously Paid to Washington State** 10. _____
- 11. **Balance** 11. _____
- 12. **Interest Due** (on any tax not paid within nine months after date of death)..... 12. _____
- 13. **Total Tax and Interest Due** (add lines 11 and 12)..... 13. _____
- 14. **Total Amount Enclosed**..... 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.

 (Signature of person required to file)

 (Date)

Estate of:	Decedent's Social Security Number
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Part 3 - Elections by the Executor

Please check the "Yes" or "No" box for each question (see instructions).		Yes	No
Note: Some of these elections may require the posting of bonds or liens.			
1.	Do you elect alternate valuation?		
2.	Do you elect special-use valuation? If "Yes," you must complete and attach Schedule A-1.		
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.		
4.	Do you elect to postpone the part of the taxes attributable to a reversionary or remainder interest as described in IRC § 6163?		

Part 4 - General Information

Note: Please attach the necessary supplemental documents. **You must attach the death certificate.** (see instructions)

3. Marital status of the decedent at the time of death:
 Married
 Widow or widower - Name, SSN, and date of death of deceased spouse: _____
 Single
 Legally separated
 Divorced - Date divorce became final: _____

4a. Surviving spouse's name	4b. Social security number	4c. Amount received (see instructions)
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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).

Name of individual, trust, or estate receiving \$5,000 or more	Identifying number	Relationship to decedent	Amount (see instructions)

All unascertainable beneficiaries and those who receive less than \$5,000.....

Total

Please check the "Yes" or "No" box for each question.	Yes	No
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6.	Does the gross estate contain any IRC §2044 property (qualified terminable interest property (QTIP) from a prior gift or estate) (See instructions)?		
7a.	Have federal gift tax returns ever been filed? If "Yes," please attach copies of the returns, if available, and furnish the following information:		
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?		
8b.	Did the decedent own any insurance on the life of another that is not included in the gross estate?		

If you answer "Yes" to any of questions 9-16, you must attach additional information as described in the instructions.

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.
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?.....
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
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.

12a. Were there in existence at the time of the decedent's death any trusts created by the decedent during his or her lifetime?

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?.....

12c. Was the decedent receiving income from a trust created after October 22, 1986 by a parent or grandparent? If "Yes," was there GST taxable termination (under IRC §2612) upon the death of the decedent?

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).

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?
If "Yes," provide the FEIN number to this transferred/sold item:

13. Did the decedent ever possess, exercise, or release any general power of appointment?
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?

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?
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 under IRC §2056(b)(7) and which is not reported on this return?
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.		
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 A of Part 2 - Tax Computation 12.		

Item Number	Deductions	Amount
13	Schedule J - Funeral Expenses and Expenses Incurred in Administering 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..... 20.	
21	Schedule O - Charitable, Public, and Similar Gift and Bequests..... 21.	
22	Tentative Total Allowable Deductions (add items 17 through 21). Enter Here and on Line B of Part 2 - Tax Computation..... 22.	

For tax assistance visit dor.wa.gov or call (360) 570-3265, option 2. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

Estate of:

Decedent's Social Security Number

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.)				

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

Estate of:	Decedent's Social Security Number
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SCHEDULE A-1 - IRC §2032A Valuation

Part 1. Type of Election (Before making an election, see the checklist in the instructions):
Protective election (IRC Regulations §20.2032A-8(b)). Complete Part 2, line 1, and column A of lines 3 and 4. (See instructions)
Regular election. Complete all of Part 2 (including line 11, if applicable)(see instructions)

Before completing Schedule A - 1, see the checklist in the instructions for the information and the documents that must be included to make a valid election.

Part 2. Notice of Election (IRC Regulations §20.2032A-8(a)(3))
Note: All real property entered on lines 2 and 3 must also be entered on Schedules A, E, F, G, or H, as applicable.

1. Qualified use - check one Farm used for farming, or
Trade or business other than farming
2. Real property used in a qualified use, passing to qualified heirs, and to be specially valued on this return.

A Schedule and Item Number from Return	B Full Value (without IRC §2032A(b)(3)(B) adjustment)	C Adjusted Value (with IRC §2032A(b)(3)(B) adjustment)	D Value Based on Qualified use (without IRC §2032A(b)(3)(B) adjustment)
Totals			

Attach a legal description of all property listed on line 2.
Attach copies of appraisals showing the column B values for all property listed on line 2.

3. Real property used in a qualified use, passing to qualified heirs, but not specially valued on this return.

A Schedule and Item Number from Return	B Full Value (without IRC §2032A(b)(3)(B) adjustment)	C Adjusted Value (with IRC §2032A(b)(3)(B) adjustment)	D Value Based on Qualified use (without IRC §2032A(b)(3)(B) adjustment)
Totals			

If you checked "Regular election," you must attach copies of appraisals showing the column B values for all property listed on line 3.

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

A Schedule and Item Number from Return	B Adjusted Value (with IRC §2032A(b)(3)(B) adjustment)	A Schedule and 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 §2032A9e)(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

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.)

Estate of:

Decedent's Social Security Number

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.)				

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

Estate of:

Decedent's Social Security Number

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.)				

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

Estate of:	Decedent's Social Security Number
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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 Includible	Includible Alternate Value	Includible 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 includible 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.)

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.)

- | | | |
|---|------------|-----------|
| 1. Did the decedent at the time of death own any works of art or items with collectible value in excess of \$3,000 or any collections whose artistic or collectible value combined at date of death exceeded \$10,000?
If "Yes," submit full details on this schedule and attach appraisals. | Yes | No |
| 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?
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?
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.	CUSIP number or FEIN, where applicable			
Total from continuation schedules (or additional sheets) attached to this schedule				
TOTAL (Also enter on Part 5 - Recapitulation, page 3, at item 6.).				

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

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.)				

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)? **Yes** **No**
 If "Yes," you must attach the information required by the instructions.

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.)				

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

SCHEDULE J - Funeral Expenses and Expenses Incurred in Administering Property Subject to Claims

Note: Do not list on this schedule expense 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 (reduced by 50% in a community property estate):		
	Total funeral expenses.....		
	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.....		_____
	3. Accountant fees - amount <input type="checkbox"/> estimated, <input type="checkbox"/> agreed upon, or <input type="checkbox"/> paid		_____
	4. Miscellaneous expenses:	Expense Amount	
1.			
	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.)		

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

Estate of:	Decedent's Social Security Number
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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
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1.		
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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.)

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.)

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

SCHEDULE M - Bequests, etc., to Surviving Spouse

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

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 Property Under IRC §2056A. If a trust meets the requirements of a qualified domestic trust under 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, 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 qualified domestic trust property.

Yes	No
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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).
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?
 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 qualified terminable interest property any joint and survivor annuities that are included in the gross estate and would otherwise be treated as qualified terminable interest property under IRC §2056(b)(7)(C)?
(See instructions).....

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 property:	
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.)

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

	Yes	No
<p>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.</p> <p>1b. According to the information and belief of the person or persons filing this return, is any such action planned?..... If "Yes," full details must be submitted with the schedule.</p> <p>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).</p>		

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)			

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? Yes 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)					