

**Form 85 0048**

Audit Division  
Estate Tax Unit  
PO Box 47474  
Olympia WA 98504-7474  
360-704-5906

# Extension of Time to File an Estate Tax Return

For faster service when making an estimated payment, apply online at [dor.wa.gov/EstateTaxForms](http://dor.wa.gov/EstateTaxForms)

You must file *before* the return due date.  
See the back of this page for additional information and instructions.

## 1 Decedent and Executor

1. First name of decedent: \_\_\_\_\_ Middle: \_\_\_\_\_ 2. Last: \_\_\_\_\_
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. Person required to file

Name:

Address 1:

Address 2:

Phone:

Email:

### 9. Preparer (if applicable)

Name:

Company:

Address 1:

Address 2:

Phone:

Email:

10. Name and location of court where will was probated or estate administered: \_\_\_\_\_

Cause number: \_\_\_\_\_ Estimated gross value of estate \$ \_\_\_\_\_

Do not file this form if the amount is above the federal filing threshold. Instead submit a copy of Federal Form 4768 with your estimated payment (if any).

## 2 Extension of time to file

Check the appropriate extension reason below:

**Automatic extension.** If you are applying for a six-month extension of time to file.

**Additional extension.** If you are applying for an extension of time to file in excess of six months.

For an additional extension, up to an additional six months, you must attach a statement explaining in detail why it is impossible or impractical to file by the due date. Enter the original due date and extension date requested.

**Original return due date:** \_\_\_\_\_

**Extension date requested:** \_\_\_\_\_

***Don't forget to sign on page 2.***

### 3 Payment to accompany extension request

Amount of payment accompanying extension request:

Make check payable to the Washington State Department of Revenue. Please write the decedent's name, social security number, and date of death on the check to assist us in posting it to the proper account.

### 4 Signature and verification

Under penalty of perjury, I declare that to the best of my knowledge and belief, the statements made herein and attached are true and correct and I am authorized to file this application.

Filer's signature: \_\_\_\_\_ Title:

Date:

### Additional information and instructions

#### File electronically

For faster service when making an estimated payment, apply online at [dor.wa.gov/EstateTaxForms](https://dor.wa.gov/EstateTaxForms)

#### Payment

Payment of the Washington State Estate and Transfer Tax is due nine months after the date of death. If payment is not received, interest accrues at the rate established by the Revised Code of Washington (RCW) 83.100.070 on any unpaid tax.

**Note:** An extension of time does not grant relief from the accrual of interest. Find current interest rates on the department's web site at [dor.wa.gov/taxes-rates/other-taxes/estate-tax-tables](https://dor.wa.gov/taxes-rates/other-taxes/estate-tax-tables)

#### Due dates

The due date for the Washington State Estate and Transfer Tax Return is due nine months after the date of the decedent's death. If there is not a matching date in the ninth month, the due date is the last day of the ninth month. If the due date falls on a Saturday, Sunday, or a legal holiday, the return is due on the next business day.

#### Who may file

The executor or an authorized attorney, certified public accountant, enrolled agent, or agent holding power of attorney may use this form to apply for an extension of time to file. The form must be signed by the person filing the application. If filed by an attorney, certified public accountant, enrolled agent, or agent holding a power of attorney, fill out the appropriate title next to the signature line, and have the executor complete the Confidential Tax Information Authorization below.

#### Where to file

##### Electronically

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##### By mail

Audit Division  
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## Form 85 0052

Audit Division  
Estate Tax Unit  
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Olympia WA 98504-7474  
360-704-5906

# Confidential Tax Information Authorization Estate Tax Information Only

I authorize the department to share confidential tax information as indicated.

Use this form to authorize the Department of Revenue (department) to share confidential tax information with a third party. This form can also be used to authorize the department to send confidential tax information using regular (unsecure) fax or email.

## 1 Estate Information

First name of decedent:

Middle:

Last:

Estate tax account ID:

Date of death:

Executor/PR mailing address:

City:

State:

Zip:

Phone:

Fax:

Email:

## 2 Share my confidential tax information with the individual(s)/company listed below

If you are not authorizing a third party, go to step 3. If you would like to authorize an entire company or office, please check the applicable box below. If only specific personnel from the company, list their names, email addresses, and phone numbers in the space provided.

By checking this box, I authorize the department to communicate with other staff from the company listed below.

Person:

Company:

Mailing address:

City:

State:

Zip:

Phone:

Fax:

Email:

**Specific authorized names/email addresses/phone numbers:**

## 3 Authorize email and fax communication

I know regular email and fax are not as secure, and confidential information may be intercepted by unauthorized persons. I accept these conditions and waive any violation of the Secrecy Clause resulting from use of unsecured email or fax. (RCW 82.32.330)

**By checking this box, I authorize the department to send my confidential tax information using regular email or fax.**

ATTN (Revenue employee you are working with):

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

## 4 Signature

I declare, under penalty of perjury, that I am authorized to sign this form. I am listed as the personal representative or executor in official records held by Washington State.

**By checking the appropriate line, I am authorizing the original preparer to (check one):**

Remain as a contact for the estate filing.

Be removed as a contact for the estate filing.

Executor/PR signature: \_\_\_\_\_ Date:

Print name:

City & State where signed:

**This authorization remains in effect until revoked in writing by either party.** Keep a copy for your files. To revoke this authorization, write "Revoke" across the front of this form and return it to the department.

## 5 What to do next

Fax this form to 360-534-1499, email to [estates@dor.wa.gov](mailto:estates@dor.wa.gov), or mail to address listed below.

## Additional form information and instructions

### Confidential tax information

Tax information is confidential and cannot be shared with anyone without express permission. By completing this form, you are authorizing the department to share the estate's confidential tax information with the person(s) you name.

### ATTN: (Send to the Revenue employee you are working with)

If you are working with a Revenue estate tax employee, write the employee's name on the ATTN: line on the bottom of page 1 of this form and return the form as instructed below.

### Send this form one of three ways:

**Fax:** 360-534-1499

**Email:** [estates@dor.wa.gov](mailto:estates@dor.wa.gov)

#### Mail:

Department of Revenue

Estate Tax

PO Box 47474

Olympia WA 98504-7474

### Questions?

Call the Estate Tax Unit at 360-704-5906.