

Year	Existing Washington Law			Federal Reconciliation Act		
	State of Washington Filing Threshold 1/1/01 Law	State of Washington Unified Credit 1/1/01 Law	% of State Credit Payable to Washington 1/1/01 Law	Federal Filing Threshold Under Reconciliation Act	Federal Unified Credit Under Reconciliation Act	% of State Credit Allowed Under Reconciliation Act
2002	700,000	229,800	100%	1,000,000	345,800	75%
2003	700,000	229,800	100%	1,000,000	345,800	50%
2004	850,000	287,300	100%	1,500,000	555,800	25%
2005	950,000	326,300	100%	1,500,000	555,800	0%
2006	1,000,000	345,800	100%	2,000,000	780,800	0%
2007	1,000,000	345,800	100%	2,000,000	780,800	0%

The revised Washington State Estate Tax Return and instructions are available on the Department of Revenue web site at: <http://dor.wa.gov>.

If you would like to receive future notifications about the tax return(s), law changes and other estate tax news, please subscribe to our listserv email service at Estate Tax Notifications at: http://dor.wa.gov/Content/Contact/email/con_email_listserv_app.asp?listtype=estate.

The interest rate for late payments in 2002 is seven percent. If you have any questions regarding this information or other estate tax questions, please e-mail us at juliej@dor.wa.gov or phoebeh@dor.wa.gov or contact the Estate Tax Section at (360) 753-5547 or (360) 753-7518.

To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 486-2342. Teletype (TTY) users please call 1-800-451-7985.