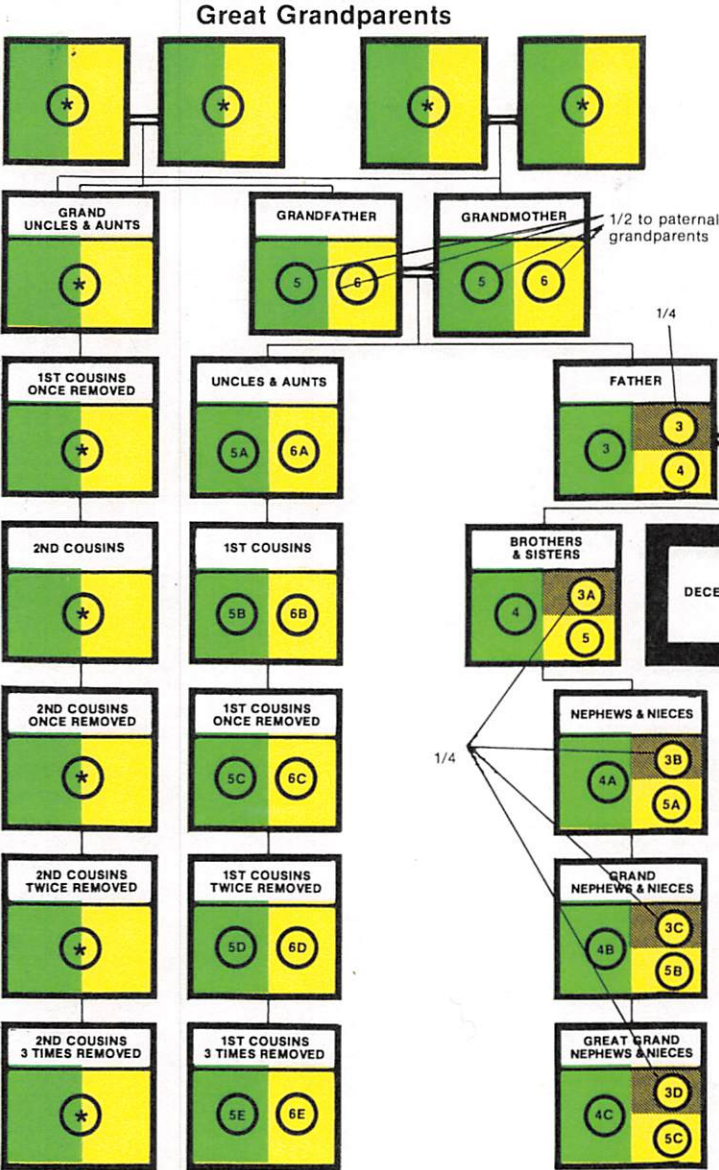
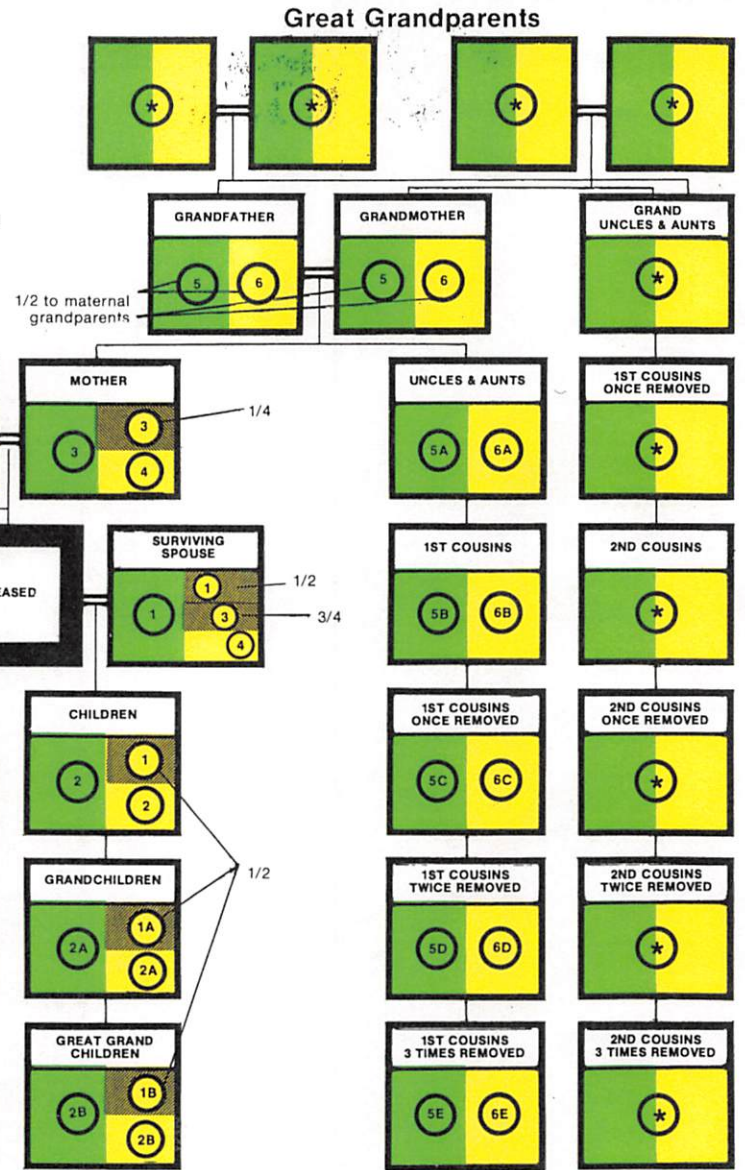


WASHINGTON INHERITANCE RIGHTS WHEN NO WILL IS MADE

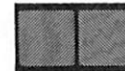
PATERNAL SIDE



MATERNAL SIDE



HIGHEST RANKING SURVIVORS INHERIT ESTATE, EXCLUDING PERSONS WHO ARE RANKED LOWER.



Inheritances In Own Rights vs. By Representation

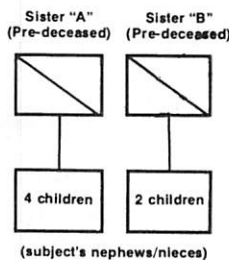
Persons may inherit either in their own rights (by virtue of being among the highest ranking class of survivors) or by representation of their respective pre-deceased ancestors' would-be shares of the subject deceased's estate.

Representation means "standing in the shoes" of a pre-deceased parent for purposes of inheritance from another deceased person.

Those heirs who were among the nearest surviving class of kin to the subject deceased inherit equally, in their own rights. Thus, for example, if the subject deceased was survived by grandchildren but not by any children, the grandchildren all inherit equally. (It makes no difference in that case that one predeceased child had more children than another predeceased child. All these grandchildren would receive equal shares). However, if a child survives, along with children of a predeceased child the child would take 1/2 the estate in his own right.

Example Of Inheritance In Own Rights

Assume subject deceased was preceded in death by his parents and by 2 sisters. One sister was survived by 4 children, the other by 2 children.

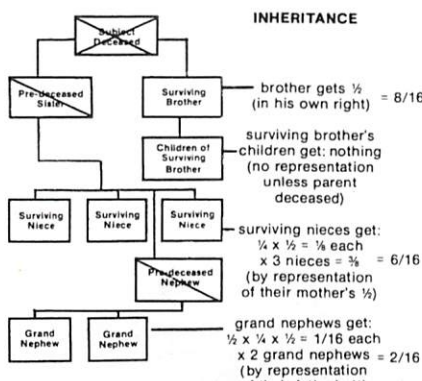


Indicates Pre-deceased

The six children (subject

Example of Inheritances by Representation

Assume subject deceased was survived by a brother, 3 nieces (children of a predeceased sister) and 2 grand nephews (children of a predeceased nephew, who was the brother of the 3 surviving nieces).



*Relatives more remote than those ranked above do not inherit (where no will) — the State of Washington receives the estate (by "escheat") if no "ranked" relatives are found.

IF A WASHINGTONIAN DIES WITHOUT LEAVING A WILL, HIS/HER PROPERTY GOES TO THE HIGHEST RANKING CLASS OF SURVIVORS, AS FOLLOWS:

(deceased's 1/2 share of)

Rank # *Community Property goes to:

1. **Surviving Spouse**
2. **† Children** (**Or their descendants)
(No surviving spouse)
Note: Adopted children have the same inheritance rights from their adoptive family members as other children.
3. **Father AND/OR Mother** (No Surviving Spouse, children or other direct descendants)
(If only one parent survives, he/she takes entire estate — **representation does not apply to the 1/2 share the deceased parent would have received)
4. **Brothers/Sisters** (**Or their descendants)
(no surviving spouse, direct descendants, or parent)
5. **Grandparents** (**Or their descendants)
(No surviving spouse, direct descendants, parent, siblings, or descendants of any of them)
 - a. **Paternal Grandparents** (**or their descendants) — 1/2 of estate
 - b. **Maternal Grandparents** (**or their descendants) — 1/2 of estate(**Even if only one paternal or maternal grandparent survives, he/she gets the entire 1/2 of the paternal or maternal share — representation does not apply to the share of a deceased grandparent, unless **both** (either paternal or maternal) are predeceased.)
6. **The State of Washington**

Relatives more remote than those ranked on these two lists never inherit where there is no will — the State of Washington receives the estate ("by escheat") if no "ranked" relatives are found.

Rank # *Separate Property goes to:

1. **Surviving Spouse AND Children** (**Or children's descendants)
Surviving Spouse gets: 1/2
Children (**or their descendants) get: 1/2
2. **† Children** (**Or their descendants)
(No surviving spouse)
3. **Surviving Spouse AND Parent(s)** (**Or Parent's descendants)
(no surviving children or other direct descendants, e.g. grandchildren)
Surviving spouse gets: 3/4
Father and/or Mother get: 1/4
(**If only one parent survives, he/she gets the 1/4 share alone — **representation does **not** apply to the 1/4 which the deceased parent would otherwise have received)
4. **Surviving Spouse OR Parent(s)** (no surviving children or other direct descendants)
(**If only one parent survives — no surviving spouse of the deceased — the parent gets entire estate alone.
Representation does **not apply to descendants of the deceased parent)
5. **Brothers/Sisters** (**Or their descendants)
(No surviving spouse, direct descendants, or parent)
6. **Grandparents** (**Or their descendants)
(No surviving spouse, direct descendants, parent, siblings, or descendants of any of them.)
 - a. **Paternal Grandparents** (**or their descendants) — 1/2
 - b. **Maternal Grandparents** (**or their descendants) — 1/2(**Even if only one paternal or maternal grandparent survives, he/she gets the entire 1/2 of the paternal or maternal share — representation does not apply to the share of a deceased grandparent, unless **both** (either paternal or maternal) are predeceased.)
7. **The State of Washington**

Note: **Descendants of predeceased heirs may inherit either in their **own rights** (by being among the nearest surviving kin) — or by **representation** of their parents' would-be shares — see reverse side for complete explanation.

† Adopted children have the same inheritance rights from their adoptive family members as other children.

***SEPARATE, COMMUNITY AND JOINTLY OWNED PROPERTY**

Separate property of either spouse is that which was (1) owned before marriage or (2) accumulated income received from separate property or (3) acquired by that spouse by gift or inheritance, even during marriage. All other property and rights acquired during marriage is **community property**, each spouse owning 1/2 (unless otherwise provided in a marriage contract.)

Joint tenancy is a form of fractional ownership between any 2 or more persons (not necessarily spouses or even related persons). If so provided by written agreement between the parties, a deceased joint tenant's (co-owner's) interest may go to the surviving owner(s). Otherwise, the deceased's share of jointly owned property (which share may be either his separate or community property) will go to his **heirs** (without a will) or **legatees** or **devisees** (in accordance with his will).

SIMULTANEOUS DEATH

When any 2 persons who would otherwise inherit from each other (for example, parent and child) die simultaneously, **each**, for purposes of determining his inheritance rights from the other, is legally presumed to have died **before** the other. This prevents a deceased's estate from being owned for only an instant by the other deceased heir and then passing again, in the next instant, to a second class of heirs. Probate costs and death taxes may be saved by these provisions of Washington law.

MAKING WILLS IN WASHINGTON

If one wishes to alter the above scheme of distribution, e.g., to avoid fractional ownership among survivors, to provide professional management through a testamentary trust, or to take advantage of certain tax saving opportunities, a will must be made in conformity with the following:

1. Testator/testatrix must be of sound mind.
2. Testator/testatrix must be at least age 18
3. Must be in writing (except nuncupative wills — see below)
4. Signed by testator/testatrix (or by another in his/her presence and at his/her direction)
5. Witnessed and signed by 2 or more witnesses

Nuncupative Wills ("Deathbed wills")

1. Verbal - spoken by testator/testatrix in presence of 2 witnesses.
2. Valid only for personal property (no real estate) valued at not more than \$1000.
3. Made at time of "last sickness"
4. Must be put in writing (by witness) and submitted to court for probate within 6 months.

Foreign wills (made in other states or countries)

Will be recognized in Washington if they comply with laws where made or laws of testator's domicile.

This is intended only as general information; specific legal advice should be obtained only from your attorney.

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