RCW 11.04.041 Advancements. If a person dies intestate as to all his or her estate, property which he or she gave in his or her lifetime as an advancement to any person who, if the intestate had died at the time of making the advancement, would be entitled to inherit a part of his or her estate, shall be counted toward the advancee's intestate share, and to the extent that it does not exceed such intestate share shall be taken into account in computing the estate to be distributed. Every gratuitous inter vivos transfer is deemed to be an absolute gift and not an advancement unless shown to be an advancement. The advancement shall be considered as of its value at the time when the advancee came into possession or enjoyment or at the time of the death of the intestate, whichever first occurs. If the advancee dies before the intestate, leaving a lineal heir who takes from the intestate, the advancement shall be taken into account in the same manner as if it had been made directly to such heir. If such heir is entitled to a lesser share in the estate than the advancee would have been entitled had he or she survived the intestate, then the heir shall only be charged with such proportion of the advancement as the amount he or she would have inherited, had there been no advancement, bears to the amount which the advancee would have inherited, had there been no advancement. [2010 c 8 § 2003; 1965 c 145 § 11.04.041. Formerly RCW 11.04.040, 11.04.120, 11.04.130, 11.04.140, 11.04.150, 11.04.160, and 11.04.170.]