Chapter 11.68 RCW SETTLEMENT OF ESTATES WITHOUT ADMINISTRATION

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- RCW 11.68.011 Settlement without court intervention—Petition— Conditions—Exceptions. (1) A personal representative may petition the court for nonintervention powers, whether the decedent died testate or intestate.
- (2) Unless the decedent has specified in the decedent's will, if any, that the court not grant nonintervention powers to the personal representative, the court shall grant nonintervention powers to a personal representative who petitions for the powers if the court

determines that the decedent's estate is solvent, taking into account probate and nonprobate assets, and that:

- (a) The petitioning personal representative was named in the decedent's probated will as the personal representative;
- (b) The decedent died intestate, the petitioning personal representative is the decedent's surviving spouse or surviving domestic partner, the decedent's estate is composed of community property only, and the decedent had no issue: (i) Who is living or in gestation on the date of the petition; (ii) whose identity is reasonably ascertainable on the date of the petition; and (iii) who is not also the issue of the petitioning spouse or petitioning domestic partner; or
- (c) The personal representative was not a creditor of the decedent at the time of the decedent's death and the administration and settlement of the decedent's will or estate with nonintervention powers would be in the best interests of the decedent's beneficiaries and creditors. However, the administration and settlement of the decedent's will or estate with nonintervention powers will be presumed to be in the beneficiaries' and creditors' best interest until a person entitled to notice under RCW 11.68.041 rebuts that presumption by coming forward with evidence that the grant of nonintervention powers would not be in the beneficiaries' or creditors' best interests.
- (3) The court may base its findings of facts necessary for the grant of nonintervention powers on: (a) Statements of witnesses appearing before the court; (b) representations contained in a verified petition for nonintervention powers, in an inventory made and returned upon oath into the court, or in an affidavit filed with the court; or (c) other proof submitted to the court. [2008 c 6 § 925; 1997 c 252 § 59.1

Part headings not law—Severability—2008 c 6: See RCW 26.60.900 and 26.60.901.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

RCW 11.68.021 Hearing on petition for nonintervention powers. A hearing on a petition for nonintervention powers may be held at the time of the appointment of the personal representative or at any later time. [1997 c 252 § 60.]

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

- RCW 11.68.041 Petition for nonintervention powers—Notice requirements—Exceptions. (1) Advance notice of the hearing on a petition for nonintervention powers referred to in RCW 11.68.011 is not required in those circumstances in which the court is required to grant nonintervention powers under RCW 11.68.011(2) (a) and (b).
- (2) In all other cases, if the petitioner wishes to obtain nonintervention powers, the personal representative shall give notice of the petitioner's intention to apply to the court for nonintervention powers to all heirs, all beneficiaries of a gift under

the decedent's will, and all persons who have requested, and who are entitled to, notice under RCW 11.28.240, except that:

- (a) A person is not entitled to notice if the person has, in writing, either waived notice of the hearing or consented to the grant of nonintervention powers; and
- (b) An heir who is not also a beneficiary of a gift under a will is not entitled to notice if the will has been probated and the time for contesting the validity of the will has expired.
- (3) The notice required by this section must be either personally served or sent by regular mail at least ten days before the date of the hearing, and proof of mailing of the notice must be by affidavit filed in the cause. The notice must contain the decedent's name, the probate cause number, and the name and address of the personal representative, and must state in substance as follows:
- (a) The personal representative has petitioned the superior court of the state of Washington for county, for the entry of an order granting nonintervention powers and a hearing on that petition will be held on , the day of , . . . , at o'clock, . . M.;
- (b) The petition for an order granting nonintervention powers has been filed with the court;
- (c) Following the entry by the court of an order granting nonintervention powers, the personal representative is entitled to administer and close the decedent's estate without further court intervention or supervision; and
- (d) A person entitled to notice has the right to appear at the time of the hearing on the petition for an order granting nonintervention powers and to object to the granting of nonintervention powers to the personal representative.
- (4) If notice is not required, or all persons entitled to notice have either waived notice of the hearing or consented to the entry of an order granting nonintervention powers as provided in this section, the court may hear the petition for an order granting nonintervention powers at any time. [2021 c 140 § 4004; 1997 c 252 § 61.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

- RCW 11.68.050 Objections to granting of nonintervention powers— Restrictions. (1) If at the time set for the hearing upon a petition for nonintervention powers, any person entitled to notice of the hearing on the petition under RCW 11.68.041 shall appear and object to the granting of nonintervention powers to the personal representative of the estate, the court shall consider the objections, if any, in connection with its determination under RCW 11.68.011(2)(c) of whether a grant of nonintervention powers would be in the best interests of the decedent's beneficiaries.
- (2) The nonintervention powers of a personal representative may not be restricted at a hearing on a petition for nonintervention powers in which the court is required to grant nonintervention powers under RCW 11.68.011(2) (a) and (b), unless a will specifies that the nonintervention powers of a personal representative may be restricted

- when the powers are initially granted. [2021 c 140 § 4005; 1997 c 252 § 62; 1977 ex.s. c 234 § 21; 1974 ex.s. c 117 § 17.]
- Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See
 note following RCW 11.48.130.
- Application—1997 c 252 §§ 1-73: See note following RCW
 11.02.005.
- Application, effective date—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.
- Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.
- RCW 11.68.060 Death, resignation, or disablement of personal representative—Successor to administer nonintervention powers—Petition. If any personal representative of the estate of the decedent dies, resigns, or otherwise becomes disabled from any cause from acting as the nonintervention personal representative, the successor personal representative, or a person who has petitioned to be appointed as a successor personal representative, may petition the court for nonintervention powers, and the court shall act, in accordance with RCW 11.68.011 through 11.68.041 and 11.68.050. [1997 c 252 § 63; 1977 ex.s. c 234 § 22; 1974 ex.s. c 117 § 18.]
- **Application—1997 c 252 §§ 1-73:** See note following RCW 11.02.005.
- Application, effective date—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.
- Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.
- RCW 11.68.065 Report of affairs of estate—Petition by beneficiary—Filing—Notice—Hearing—Other accounting and information. A beneficiary who has not acknowledged in writing that his, her, or its interest in an estate has been fully paid or distributed may petition the court for an order directing the personal representative to deliver a report of the affairs of the estate signed and verified by the personal representative. The petition may be filed at any time after one year from the day on which the report was last delivered, or, if none, then one year after the order appointing the personal representative. Upon hearing of the petition after due notice as required in RCW 11.96A.110, the court may, for good cause shown, order the personal representative to deliver to the petitioner the report for any period not covered by a previous report. The report for the period shall include such of the following as the court may order: A description of the amount and nature of all property, real and personal, that has come into the hands of the personal representative; a statement of all property collected and paid out or distributed by the personal representative; a statement of claims filed and allowed against the estate and those rejected; any estate, inheritance, or

fiduciary income tax returns filed by the personal representative; and such other information as the order may require. This subsection does not limit any power the court might otherwise have at any time during the administration of the estate to require the personal representative to account or furnish other information to any person interested in the estate. [2021 c 140 § 4008; 1999 c 42 § 614; 1997 c 252 § 64.1

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Effective date—1999 c 42: See RCW 11.96A.902.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

- RCW 11.68.070 Procedure when personal representative recreant to trust or subject to removal. (1)(a) A party, as defined in RCW 11.96A.030, may petition the court under chapter 11.96A RCW for a determination that a personal representative:
 - (i) Has breached a fiduciary duty;
 - (ii) Has exceeded the personal representative's authority;
- (iii) Has abused the personal representative's discretion in exercising a power;
 - (iv) Has otherwise failed to execute the trust faithfully;
 - (v) Has violated a statute or common law affecting the estate; or
- (vi) Is subject to removal for a reason specified in RCW 11.28.250.
- (b) The petition submitted under (a) of this subsection must allege facts in support of the claim and must be verified or be supported by an affidavit showing facts in support of the claim.
- (2) If the court finds that the personal representative has committed one or more of the acts listed in subsection (1)(a) of this section, the court may order such remedy in law or in equity as it deems appropriate. The remedy may include, but not be limited to, awarding money damages, surcharging the personal representative, directing the personal representative to take a specific action, restricting the powers of the personal representative, removing the personal representative and appointing a successor, and awarding fees and costs under RCW 11.96A.150. If the court restricts the powers of the personal representative, it shall endorse the words "powers restricted" upon the original order granting the personal representative nonintervention powers and upon the letters testamentary or of administration together with the date of the endorsement. [2021 c 140 § 4009; 2010 c 8 § 2057; 1977 ex.s. c 234 § 23; 1974 ex.s. c 117 § 19.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Application, effective date—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.

Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.

- RCW 11.68.080 Vacation or restriction of nonintervention powers following insolvency-Notice-Determinations affecting prior grants of nonintervention powers upon petition—Endorsement on prior orders.
- (1) Within ten days after the personal representative has received from alleged creditors under chapter 11.40 RCW claims that have an aggregate face value that, when added to the other debts and to the taxes and expenses of greater priority under applicable law, would appear to cause the estate to be insolvent, the personal representative shall notify in writing all beneficiaries under the decedent's will and, if any of the decedent's property will pass according to the laws of intestate succession, all heirs, together with any unpaid creditors, other than a creditor whose claim is then barred under chapter 11.40 RCW or the otherwise applicable statute of limitations, that the estate might be insolvent. The personal representative shall file a copy of the written notice with the court.
- (2) Within ten days after an estate becomes insolvent, the personal representative shall petition under RCW 11.96A.080 for a determination of whether the court should reaffirm, rescind, or restrict in whole or in part any prior grant of nonintervention powers. Notice of the hearing must be given in accordance with RCW 11.96A.110.
- (3) If, upon a petition under RCW 11.96A.080 of any personal representative, beneficiary under the decedent's will, heir if any of the decedent's property passes according to the laws of intestate succession, or any unpaid creditor with a claim that has been accepted or judicially determined to be enforceable, the court determines that the decedent's estate is insolvent, the court shall reaffirm, rescind, or restrict in whole or in part any prior grant of nonintervention powers to the extent necessary to protect the best interests of the beneficiaries and creditors of the estate.
- (4) If the court rescinds or restricts a prior grant of nonintervention powers, the court shall endorse the term "powers rescinded" or "powers restricted" upon the prior order together with the date of the endorsement. [1999 c 42 § 615; 1997 c 252 § 65; 1977 ex.s. c 234 § 24; 1974 ex.s. c 117 § 20.]

Effective date—1999 c 42: See RCW 11.96A.902.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

Application, effective date—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.

Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.

RCW 11.68.085 Nonintervention powers—Generally. A personal representative with nonintervention powers may administer and settle the estate without supervision or intervention by the court except as otherwise provided in this chapter. [2021 c 140 § 4006.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

- RCW 11.68.090 Nonintervention powers—Powers, duties, restrictions, and liabilities—Effect of will provisions. (1) Except as otherwise provided in this chapter, a personal representative with nonintervention powers has:
- (a) All powers that are granted by common law or statute to a personal representative without nonintervention powers or that a court supervising the settlement and administration of a decedent's estate may grant to a personal representative without nonintervention powers;
- (b) The power to borrow money on the general credit of the estate:
- (c) The power to mortgage, encumber, lease, sell, exchange, convey, assign, and otherwise transfer the decedent's real and personal property;
 - (d) The power to perform the decedent's contracts;
- (e) The power to determine the persons entitled to the estate; to partition property, sell property, and/or distribute property pro rata or nonpro rata, and otherwise to administer and settle the decedent's estate;
- (f) The powers, privileges, and limitations of liability of a trustee under chapters 11.98, 11.100, and 11.102 RCW and under the principles of equity with regard to the assets of the estate, both real and personal;
- (g) Any further power appropriate to the exercise or nonexercise of a power granted under this subsection (1); and
- (h) The right and authority to exercise the powers under this subsection (1) without an order of the court and without notice to, direction from, approval by, confirmation by, or intervention of any court.
- (2) Except as otherwise provided in this chapter, a personal representative with nonintervention powers has the same duties, restrictions, and liabilities as a personal representative without nonintervention powers and shall act for the benefit of all persons interested in the estate, as defined in RCW 11.96A.030(6) relative to a decedent's estate, except that:
- (a) A personal representative with nonintervention powers may act without an order of the court and without notice to, direction from, approval by, confirmation by, or intervention of any court;
- (b) A personal representative with nonintervention powers has no duty to follow the procedures of RCW 11.76.010 through 11.76.080 or chapter 11.56 RCW; and
- (c) A personal representative with nonintervention powers must exercise a discretionary power in good faith, with honest judgment, and in accordance with the terms and purposes of the probated will and the interests of the beneficiaries.
- (3) Except as provided in subsection (4) of this section, a testator may by will:
- (a) Add to, alter, or deny any or all of the powers and privileges conferred upon the personal representative with nonintervention powers to administer and settle the testator's estate by common law, statute, or the principles of equity; and
- (b) Add to, alter, or remove any or all of the duties, restrictions, or liabilities imposed on a personal representative with nonintervention powers relative to the administration and settlement of the testator's estate by common law, statute, or the principles of equity.

- (4) No testamentary provisions may limit the effect of RCW 6.32.250, 11.20.080, 11.48.010, 11.48.020 (although without the necessity of any order of a court), 11.48.030, 11.48.140,11.68.065, 11.68.070, 11.68.080, 11.68.090, 11.76.110, 11.76.150, 11.76.160, 11.76.170, or 11.96A.190, or of chapters 11.36, 11.44, 11.54, and 11.108 RCW or any other laws that preserve a marital deduction from estate taxes; and in no event may a personal representative with nonintervention powers be relieved of the duty to act in good faith, with honest judgment, and in accordance with the terms and purposes of the probated will and the interests of the beneficiaries.
- (5) The common law and the principles of equity supplement this chapter. [2021 c 140 § 4010; 2011 c 327 § 3; 2003 c 254 § 3; 1997 c 252 § 66; 1988 c 29 § 3; 1985 c 30 § 7. Prior: 1984 c 149 § 10; 1974 ex.s. c 117 § 21.1
- Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.
- Application—Effective date—2011 c 327: See notes following RCW 11.103.020.
- Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.
- Short title—Application—Purpose—Severability—1985 c 30:See RCW 11.02.900 through 11.02.903.
- Severability—Effective dates—1984 c 149: See notes following RCW 11.02.005.
- Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.
- RCW 11.68.095 Co-personal representatives—Powers. Except as otherwise provided by the probated will or by order of a court, all of the provisions of RCW 11.98.016 regarding the exercise of powers by co-trustees of a trust shall apply to the co-personal representatives of an estate in which the co-personal representatives have been granted nonintervention powers, as if, for purposes of the interpretation of that law, co-personal representatives were cotrustees and an estate were a trust. [2021 c 140 § 4011; 1997 c 252 § 67.1
- Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.
- Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.
- RCW 11.68.100 Closing of estate—Alternative decrees—Notice— Hearing—Fees. (1) When the estate is ready to be closed, the court, upon application by the personal representative who has nonintervention powers, shall make and cause to be entered a decree that either:

- (a) Finds and adjudges that all approved claims against the decedent have been paid, finds and adjudges the heirs of the decedent or those persons entitled to take under the decedent's will, and distributes the decedent's property to the persons entitled to it; or
- (b) Approves the accounting of the personal representative and settles the estate of the decedent in the manner provided for in the administration of those estates in which the personal representative has not acquired nonintervention powers.
- (2) Either decree provided for in this section shall be made after notice given as provided for in the settlement of estates by a personal representative who has not acquired nonintervention powers. The petition for either decree provided for in this section shall state the fees paid or proposed to be paid to the personal representative, the personal representative's attorneys, accountants, and appraisers, and any heir, devisee, or legatee whose interest in the assets of a decedent's estate would be reduced by the payment of said fees shall receive a copy of said petition with the notice of hearing thereon; at the request of the personal representative or any said heir, devisee, or legatee, the court shall, at the time of the hearing on either petition, determine the reasonableness of said fees. The court shall take into consideration all criteria forming the basis for the determination of the amount of such fees as contained in the code of professional responsibility; in determining the reasonableness of the fees charged by any personal representative, accountants, and appraisers the court shall take into consideration the criteria forming the basis for the determination of attorney's fees, to the extent applicable, and any other factors which the court determines to be relevant in the determination of the amount of fees to be paid to such personal representative. [2021 c 140 § 4013; 2010 c 8 § 2058; 1977 ex.s. c 234 § 25; 1974 ex.s. c 117 § 22.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Application, effective date—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.

Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.

- RCW 11.68.110 Declaration of completion of probate—Contents— Notice—Discharge of personal representative—Waiver of notice. a personal representative who has acquired nonintervention powers does not apply to the court for either of the final decrees provided for in RCW 11.68.100 as now or hereafter amended, the personal representative shall, when the administration of the estate has been completed, file a declaration that must state as follows:
- (a) The date of the decedent's death and the decedent's residence at the time of death;
 - (b) Whether or not the decedent died testate or intestate;
- (c) If the decedent died testate, the date of the decedent's last will and testament and the date of the order probating the will;
- (d) That each creditor's claim which was justly due and properly presented as required by law has been paid or otherwise disposed of by agreement with the creditor, and that the amount of taxes assessable

against the estate has been determined, settled, and paid or otherwise provided for;

- (e) That the personal representative has completed the administration of the decedent's estate without court intervention, and the estate is ready to be settled and distributed;
- (f) If the decedent died intestate, the names, addresses (if known), and relationship of each heir of the decedent, together with the distributive share of each heir; and
- (q) The amount of fees paid or to be paid to each of the following: (i) Personal representative or representatives; (ii) lawyer or lawyers; (iii) appraiser or appraisers; and (iv) accountant or accountants; and that the personal representative believes the fees to be reasonable and does not intend to obtain court approval of the amount of the fees or to submit an estate accounting to the court for approval.
 - (2) If:
- (a)(i) The personal representative with nonintervention powers files a declaration as specified in subsection (1) of this section;
- (ii) The personal representative provides the notice as required by subsection (4) of this section; and
- (iii) No party, as defined in RCW 11.96A.030, petitions the court under subsection (3) of this section; then:
- (b) (i) The filing of the declaration will be the legal equivalent of the entry of a decree of distribution under chapter 11.76 RCW;
- (ii) The amount of fees paid or to be paid will be deemed reasonable and will be approved;
 - (iii) The acts of the personal representative will be approved;
- (iv) The personal representative, and any bond ensuring the proper actions of the personal representative, will be discharged; and
- (v) The estate will be determined to have been properly and fully distributed and settled.
- (3) If the personal representative provides the notice as required by subsection (4) of this section, then, within 30 days following the filing of a declaration of completion of probate under this section, any party, as defined in RCW 11.96A.030, may petition the court under chapter 11.96A RCW to enforce the party's rights, to review the reasonableness of the fees, and/or to compel the personal representative to close the estate under RCW 11.68.100.
- (4) Within five days of the date of the filing of the declaration of completion, the personal representative or the personal representative's lawyer shall mail a copy of the declaration of completion to each party as defined in RCW 11.96A.030, who: (a) Has not waived notice of the filing, in writing, filed in the cause; and (b) either has not received the full amount of the distribution to which the party is entitled or has a property right that might be affected adversely by the discharge of the personal representative under this section, together with a notice which shall be substantially as follows:

CAPTION NOTICE OF FILING OF OF DECLARATION OF COMPLETION CASE OF PROBATE

NOTICE IS GIVEN that the attached Declaration of Completion of Probate was filed by the undersigned in the above-entitled court on the day of, (year); unless you petition the above-entitled court under chapter 11.96A RCW to enforce your rights, to review the reasonableness of the fees, and/or to compel the personal representative to close the estate under RCW 11.68.100, within thirty days after the date of the filing of the Declaration of Completion of Probate, the schedule of fees set forth in the Declaration of Completion of Probate will be deemed reasonable, the acts of the personal representative will be deemed approved and the payment of those fees will be approved, the personal representative (and any bond ensuring the proper action of the personal representative) will be automatically discharged without further order of the court, the estate will be deemed to have been properly and fully distributed and settled, and the Declaration of Completion of Probate will be final and deemed the equivalent of a Decree of Distribution entered under chapter 11.76 RCW.

Personal Representative's Name

(5) If all parties as defined in RCW 11.96A.030 of the decedent entitled to notice under this section waive, in writing, the notice required by this section, the personal representative will be automatically discharged without further order of the court and the declaration of completion of probate will become effective as a decree of distribution upon the date of filing thereof. In those instances where the personal representative has been required to furnish bond, and a declaration of completion is filed pursuant to this section, any bond furnished by the personal representative shall be automatically discharged upon the discharge of the personal representative. [2021 c 140 § 4014; 2016 c 202 § 8; 1998 c 292 § 202; 1997 c 252 § 68; 1990 c 180 § 5; 1985 c 30 § 8. Prior: 1984 c 149 § 11; 1977 ex.s. c 234 § 26; 1974 ex.s. c 117 § 23.]

Application—2021 c 140 \$\$ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Retroactive application—1998 c 292: See note following RCW 11.54.070.

Effective dates—1998 c 292: See RCW 11.11.903.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

Short title—Application—Purpose—Severability—1985 c 30: See RCW 11.02.900 through 11.02.903.

Severability—Effective dates—1984 c 149: See notes following RCW 11.02.005.

Effective date, application—Severability—1977 ex.s. c 234: See notes following RCW 11.20.020.

Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.

RCW 11.68.112 Final distribution upon declaration and notice of filing of declaration of completion of probate-Special powers of personal representative—Discharge from liability. If the declaration of completion of probate and the notice of filing of declaration of completion of probate state that the personal representative intends to make final distribution within five business days after the final date on which a party as defined in RCW 11.96A.030 entitled to notice under RCW 11.68.110 could file a petition under RCW 11.68.110(3), which date is referred to in this section as the "effective date of the declaration of completion," if the notice of filing of declaration of completion of probate sent to each party as defined in RCW 11.96A.030 entitled to notice under RCW 11.68.110 specifies the amount of the minimum distribution to be made to that party, and if no party as defined in RCW 11.96A.030 entitled to notice under RCW 11.68.110 petitions the court under RCW 11.68.110(3) within 30 days from the date of filing a declaration of completion of probate, the personal representative retains, for five business days following the effective date of the declaration of completion, the power to make the stated minimum distributions. In this case, the personal representative is discharged from all liability other than any liability relating to the actual distribution of the reserve, at the effective date of the declaration of completion. The personal representative is only discharged from liability for the distribution of the reserve when the whole reserve has been distributed and each beneficiary has received at least the distribution which that beneficiary's notice stated that the beneficiary would receive. [2021 c 140 § 4015; 1997 c 252 § 69.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

- RCW 11.68.114 Declaration of completion of probate—Special powers of personal representative to hold reserve and deal with taxing authorities-Notice of filing of declaration-Discharge from liability.
- (1) The personal representative retains the powers to: Deal with the taxing authority of any federal, state, or local government; hold a reserve in an amount not to exceed three thousand dollars, for the determination and payment of any additional taxes, interest, and penalties, and of all reasonable expenses related directly or indirectly to such determination or payment; pay from the reserve the reasonable expenses, including compensation for services rendered or goods provided by the personal representative or by the personal representative's employees, independent contractors, and other agents, in addition to any taxes, interest, or penalties assessed by a taxing authority; receive and hold any credit, including interest, from any taxing authority; and distribute the residue of the reserve to the intended beneficiaries of the reserve; if:
- (a) In lieu of the statement set forth in RCW 11.68.110(1)(e), the declaration of completion of probate states that:

The personal representative has completed the administration of the decedent's estate without court intervention, and the estate is ready to be closed, except for the determination of taxes and of interest and penalties thereon as permitted under this section;

and

(b) The notice of the filing of declaration of completion of probate must be in substantially the following form:

> **CAPTION** NOTICE OF FILING OF DECLARATION OF COMPLETION OF CASE OF PROBATE

NOTICE IS GIVEN that the attached Declaration of Completion of Probate was filed by the undersigned in the above-entitled court on the . . . day of ,; unless you petition the above-entitled court under chapter 11.96A RCW to enforce your rights, to review the reasonableness of the fees, and/or to compel the personal representative to close the estate under RCW 11.68.100, within thirty days after the date of the filing of the Declaration of Completion of Probate:

(i) The schedule of fees set forth in the Declaration of Completion of Probate will be deemed reasonable and the payment of those fees will be approved;

(ii) The Declaration of Completion of Probate will be final and deemed the equivalent of a Decree of Distribution entered under chapter 11.76 RCW;

- (iii) The acts that the personal representative performed before the Declaration of Completion of Probate was filed will be deemed approved, and the personal representative will be automatically discharged without further order of the court with respect to all such
- (iv) The personal representative will retain the power to deal with the taxing authorities, together with \$.... for the determination and payment of all remaining tax obligations. Only that portion of the reserve that remains after the settlement of any tax liability, and the payment of any expenses associated with such settlement, will be distributed to the persons legally entitled to the reserve. The personal representative (and any bond ensuring the proper action of the personal representative) will be discharged from liability for the settlement of any tax obligations and the distribution of the reserve, and the personal representative's powers will cease, thirty days after the personal representative has mailed to those persons who would have shared in the distribution of the reserve had the reserve remained intact and has filed with the court copies of checks or receipts showing how the reserve was in fact distributed, unless a person with an interest in the reserve petitions the court earlier within the thirty-day period for an order requiring an accounting of the reserve or an order determining the reasonableness, or lack of reasonableness, of distributions made from the reserve.

Personal Representative's Name

(2) If the requirements in subsection (1) of this section are met and if no party as defined in RCW 11.96A.030 entitled to notice under RCW 11.68.110 petitions the court under chapter 11.96A RCW to enforce the party's rights, to review the reasonableness of the fees, and/or to compel the personal representative to close the estate under RCW 11.68.100, within 30 days from the date of filing a declaration of completion of probate, the personal representative is discharged from all liability other than liability relating to the settlement of any

tax obligations and the actual distribution of the reserve, at the final date on which a beneficiary could petition the court under subsection (1) of this section, which date is referred to in this section as the "effective date of the declaration of completion." The personal representative is discharged from liability for the settlement of any tax obligations and the distribution of the reserve, the personal representative's powers cease, and the declaration of completion of probate will be final and deemed the equivalent of a decree of distribution entered under chapter 11.76 RCW with respect to the distribution of the reserve, 30 days after the personal representative has mailed to those persons who would have shared in the distribution of the reserve had the reserve remained intact and has filed with the court copies of checks or receipts showing how the reserve was in fact distributed, unless a person with an interest in the reserve petitions the court earlier within the 30-day period for an order requiring an accounting of the reserve or an order determining the reasonableness, or lack of reasonableness, of distributions made from the reserve. If the personal representative has been required to furnish a bond, any bond furnished by the personal representative is automatically discharged upon the final discharge of the personal representative. [2021 c 140 § 4016; 1998 c 292 § 203; 1997 c 252 § 70.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Retroactive application—1998 c 292: See note following RCW 11.54.070.

Effective dates—1998 c 292: See RCW 11.11.903.

Application—1997 c 252 §§ 1-73: See note following RCW 11.02.005.

RCW 11.68.120 Nonintervention powers not deemed waived by obtaining order or decree. A personal representative who has acquired nonintervention powers in accordance with this chapter may present a matter, as defined in RCW 11.96A.030, to the court for resolution or for instructions under chapter 11.96A RCW at any time. A personal representative shall not be deemed to have waived the personal representative's nonintervention powers by seeking or obtaining any order or decree during the course of the administration of the estate. [2021 c 140 § 4017; 2010 c 8 § 2059; 1974 ex.s. c 117 § 24.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

Application, construction—Severability—Effective date—1974 ex.s. c 117: See RCW 11.02.080 and notes following.

RCW 11.68.130 Power to construe and interpret will. (1) A personal representative with nonintervention powers has the power to construe and interpret the terms of a probated will, except as the probated will or an order of the court may otherwise direct.

- (2) Unless otherwise provided in the probated will:
- (a) A party, as defined in RCW 11.96A.030, may either petition the court under chapter 11.96A RCW to have an ambiguous provision of a probated will construed by the court or may otherwise address, resolve, and settle the matter under the procedures provided under chapter 11.96A RCW; and
- (b) There is a rebuttable presumption that the construction of an ambiguous provision that is made by a personal representative with nonintervention powers is consistent with the intent of the testator.
- (3) A party, as defined in RCW 11.96A.030, may commence an action to reform the terms of a will as provided in RCW 11.96A.125. [2021 c 140 § 4007.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

RCW 11.68.140 Party to transactions—Presumption of necessity. A party to a transaction with a personal representative with nonintervention powers and the party's successors in interest are entitled to have it conclusively presumed that the transaction is necessary for the administration of the decedent's estate. [2021 c 140 \$ 4012.]

Application—2021 c 140 §§ 4003-4017, 4023, 4024, and 4026: See note following RCW 11.48.130.

RCW 11.68.900 Construction—Chapter applicable to state registered domestic partnerships—2009 c 521. For the purposes of this chapter, the terms spouse, marriage, marital, husband, wife, widow, widower, next of kin, and family shall be interpreted as applying equally to state registered domestic partnerships or individuals in state registered domestic partnerships as well as to marital relationships and married persons, and references to dissolution of marriage shall apply equally to state registered domestic partnerships that have been terminated, dissolved, or invalidated, to the extent that such interpretation does not conflict with federal law. Where necessary to implement chapter 521, Laws of 2009, gender-specific terms such as husband and wife used in any statute, rule, or other law shall be construed to be gender neutral, and applicable to individuals in state registered domestic partnerships. [2009 c 521 § 34.]