

Do you owe capital gains tax?

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For each tax year (calendar year), these questions can be used to help you determine if you may owe Washington state capital gains tax. This questionnaire is for informational purposes only and is not binding upon the department.

Reporting to the IRS

- Did you report long-term capital gains on your federal income tax return on Schedule D for this year?

If you answer **Yes** to the above question, please continue to the Assets and Domicile section.

Assets and Domicile

- If the long-term capital gains were from selling intangible assets, were you domiciled in Washington state at the time of sale (was Washington your permanent home at the time)?
- Did you report long-term capital gains from selling tangible personal property that was located in Washington when it was sold?
- Did you live in Washington State for more than 183 days during the taxable year?

If you answered **Yes** to any of the above questions, continue to the Amount section.

Amount

- Was your amount of Washington state long-term capital gains more than \$262,000 in 2023 after all exemptions, such as real estate or investments held in individual retirement accounts? If yes, see RCW 82.87.050.
 - Note: for 2022 the amount was \$250,000.



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