BANCROFT

PRINT-AND-SIGN FORM · WASHINGTON

Personal Property Memorandum

A statutory form for distributing tangible personal property under your Washington will. Print, fill it out, sign it, and store it with your will. No witnesses or notary required by statute, and no dollar limit on what can pass.

ABOUT THIS GUIDE

This Personal Property Memorandum is a statutory form authorized by RCW 11.12.260. It supplements your Last Will and Testament, allowing you to direct the distribution of tangible personal property without amending your will each time you change your mind. Washington places no dollar limit on what can pass this way, and its definition of tangible personal property is broader than most states. This template is provided for informational purposes only. Bancroft does not provide legal, tax, or financial advice. Consult with an estate attorney for advice tailored to your circumstances.

CONTENTS

In this guide

About This Form

A Personal Property Memorandum is a separate, signed document referred to in your will that lets you distribute tangible personal property to specific people. Washington recognizes this form under RCW 11.12.260. It is the cleanest way to give your china to one child, your jewelry to another, and your tools to a third, without rewriting your will every time you change your mind.

Washington is unusually generous here. There is no cap on the value of any single item and no cap on the total, and the statute expressly reaches articles held for investment purposes and precious metals in tangible form. That makes the definition of what qualifies the thing to get right, rather than the dollar figure.

> **Your will must reference this memorandum.** For this memorandum to take effect, your existing will must refer to a separate written memorandum. RCW 11.12.260 gives the writing effect only if an unrevoked will refers to it. If your will does not contain that reference, this form has no legal effect. Talk to your estate attorney about adding the reference language. Bancroft-generated wills already include the reference clause.

> **Washington also allows a trust to refer to the writing.** RCW 11.12.260 permits a trust that becomes irrevocable at or before the grantor's death to refer to a writing of this kind. This form is drafted to operate through your will. If your plan is trust-centered and you want the memorandum to work from the trust instead, that is a drafting question for your attorney rather than a change you should make to this form.

> **No dollar limit applies.** RCW 11.12.260 places no limit on the value of any single item or on the aggregate value of property passing under this memorandum. An item of any value may pass if it qualifies as tangible personal property, is described with reasonable certainty, and is not otherwise specifically disposed of by the will. California, by contrast, caps single items at $5,000 and the aggregate at $25,000. If you also hold property in another state, do not assume the rules travel.

What Counts As Tangible Personal Property

RCW 11.12.260 defines tangible personal property as articles of personal or household use or ornament. The statute gives examples and then carves out a specific list of exclusions. The carve-outs are where memoranda usually go wrong in Washington.

INCLUDED UNDER THE STATUTE	EXCLUDED BY THE STATUTE
Furniture and furnishings	Mobile homes
Automobiles, boats, and airplanes	Money that is normal currency or legal tender
Jewelry and ornaments	Bank accounts and other monetary deposits
Precious metals in any tangible form	Securities
Articles held for investment purposes	Evidences of indebtedness
Household goods, tools, personal effects	Documents of title
	Property used primarily in a trade or business
	Any intangible property
	Anything your will already specifically gives to someone

Two Washington carve-outs worth reading twice. Mobile homes are excluded by name, even though they look like tangible property and even though a manufactured home may be the most valuable item in the household. Property used primarily in a trade or business is also excluded, so the tools in the garage may qualify while the same tools used in your contracting business do not. If either applies to you, handle that property in the will or trust instead and ask your attorney which category your situation falls into.

> **Investment articles and precious metals are in scope.** Washington expressly includes articles held for investment purposes and precious metals in any tangible form. Gold or silver bullion, an investment-grade coin collection, or a painting bought as an investment can pass under this memorandum, with no dollar cap. Securities cannot, because a security is intangible no matter how it is held. The line is physical object versus paper claim.

How To Use This Form

1. Confirm your will contains a clause referring to a separate written memorandum of tangible personal property. If it does not, do not use this form. See your attorney.
2. On the memorandum page, write your full legal name and the date your will was originally executed. Those two facts identify which will this memorandum supplements.
3. Check each item against the statutory exclusions, particularly mobile homes and anything used primarily in a trade or business.
4. On the items page, list each item, the recipient's full legal name, and any explanatory notes. Describe each item with reasonable certainty. "The diamond solitaire ring my mother left me" beats "the ring."
5. If you need more space, use the Continuation page. Initial each items page in the space provided so it is clear all pages belong to the same memorandum.
6. Sign the signature page in pen and fill in the date. RCW 11.12.260 requires the writing to be in your handwriting or signed by you; because this form is typed, your signature is what makes it effective.
7. Store the signed memorandum with your will so your personal representative can find it.

> **Why the date matters even though the statute does not demand it.** Washington conditions effect on handwriting or signature rather than on a date. But where two or more otherwise effective writings exist, the most recent one controls any inconsistent provisions in the earlier ones. Without a date, nobody can tell which memorandum is the most recent. Date it every time. An undated memorandum is not necessarily invalid in Washington, it is merely impossible to sequence, which produces the same argument at distribution time.

Property you no longer own at death. This memorandum reaches only property you own when you die. If you sell, give away, or lose an item you listed, the direction for that item simply fails and nothing is substituted for it. If a person you named does not survive you, the property passes as otherwise directed in this memorandum, and absent any further direction the disposition lapses and the item falls back into your will.

Updating this memorandum. You can replace this memorandum at any time by signing a new one, and RCW 11.12.260 also permits handwritten or other signed alterations. Bancroft recommends signing a fresh memorandum rather than marking up a signed one, because a clean document is easier to read and harder to dispute. Destroy superseded versions.

No witnesses or notary required. Washington does not require witnesses or notarization for a memorandum given effect under RCW 11.12.260. Your signature, together with descriptions of reasonable certainty, is what the statute requires. You may add a witness or a notary for additional evidentiary weight, but neither is necessary.

Personal Property Memorandum

Pursuant to RCW 11.12.260

I, ____ (full legal name), declare that this is the Personal Property Memorandum referred to in my Last Will and Testament dated _________________.

I direct that the items of tangible personal property listed in this memorandum be distributed to the persons named. I understand that this memorandum does not dispose of mobile homes, money, bank accounts, securities, evidences of indebtedness, documents of title, property used primarily in a trade or business, any intangible property, or any property my will specifically disposes of.

This memorandum revokes and replaces any prior Personal Property Memorandum I have signed.

Items

Describe each item with reasonable certainty. There is no dollar limit in Washington, but confirm each item is not on the statutory exclusion list.

ITEM DESCRIPTION	RECIPIENT (FULL LEGAL NAME)	NOTES

Initials: ______________ Page ______ of ______

Continuation

Use this page only if you need more room. Initial it as well.

ITEM DESCRIPTION	RECIPIENT (FULL LEGAL NAME)	NOTES

Initials: ______________ Page ______ of ______

Signature

RCW 11.12.260 requires this writing to be either in your handwriting or signed by you. Because this form is typed, sign it in pen. Fill in the date as well, so that this memorandum can be sequenced against any earlier one.

Signature: ____

Printed name: _____________________________________

Date: ___________________

> **Optional witnesses.** Not required by statute. Some families add them anyway so there is a second person who can confirm the circumstances of signing if the memorandum is ever questioned.

Witness 1 signature: ________________________ Date: __________

Witness 2 signature: ________________________ Date: __________