

May 10, 2016

IN THE COURT OF APPEALS OF THE STATE OF WASHINGTON

DIVISION II

NANCY TOLAND RICHARDS and
CATHERINE TOLAND LILE, Personal
Representatives of the Estate of John T. Toland,

Respondents,

v.

STATE OF WASHINGTON, DEPARTMENT
OF REVENUE,

Appellants.

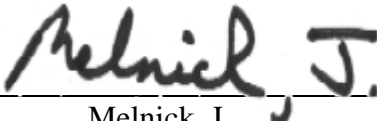
No. 45045-3-II

UNPUBLISHED OPINION

MELNICK, J. — The Department of Revenue appealed a judgment in favor of Nancy Toland Richards and Catherine Toland Lile in their capacities as personal representatives of the Estate of John T. Toland. Richards and Lile now concede that the Washington State Supreme Court’s decision in *In re Estate of Hambleton*, 181 Wn.2d 802, 335 P.3d 398 (2014), *cert. denied*, 138 S. Ct. 318 (2015), is controlling and resolves this appeal in the Department’s favor.

We accept the concession. The trial court’s judgment is reversed and remanded with instructions to enter judgment in the Department’s favor on the principal tax issue and to remand the case to the Department for determination of the additional issues. *See Osborne v. Dep’t of Revenue*, noted at 189 Wn. App. 1029, 2015 WL 4760567.

A majority of the panel having determined that this opinion will not be printed in the Washington Appellate Reports, but will be filed for public record in accordance with RCW 2.06.040, it is so ordered.

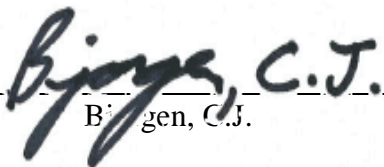


Melnick, J.

We concur:



Worswick, J.



Biggen, C.J.