

**RCW 83.110A.060 Apportionment and recapture of special elective benefits.** (1) As used in this section:

(a) "Special elective benefit" means a reduction in an estate tax obtained by an election for:

(i) A reduced valuation of specified property that is included in the gross estate;

(ii) A deduction from the gross estate, other than a marital or charitable deduction, allowed for specified property; or

(iii) An exclusion from the gross estate of specified property.

(b) "Specified property" means property for which an election has been made for a special elective benefit.

(2) If an election is made for one or more special elective benefits, an initial apportionment of a hypothetical estate tax must be computed as if no election for any of those benefits had been made. The aggregate reduction in estate tax resulting from all elections made must be allocated among holders of interests in the specified property in the proportion that the amount of deduction, reduced valuation, or exclusion attributable to each holder's interest bears to the aggregate amount of deductions, reduced valuations, and exclusions obtained by the decedent's estate from the elections. If the estate tax initially apportioned to the holder of an interest in specified property is reduced to zero, any excess amount of reduction reduces ratably the estate tax apportioned to other persons that receive interests in the apportionable estate.

(3) An additional estate tax imposed to recapture all or part of a special elective benefit must be charged to the persons that are liable for the additional tax under the law providing for the recapture. [2005 c 332 s 7.]