

**RCW 83.110A.070 Securing payment of estate tax from property in possession of fiduciary.** (1) A fiduciary may defer a distribution of property until the fiduciary is satisfied that adequate provision for payment of the estate tax has been made.

(2) A fiduciary may withhold from a distributee the estate tax apportioned to and the estate tax required to be advanced by the distributee.

(3) As a condition to a distribution, a fiduciary may require the distributee to provide a bond or other security for the estate tax apportioned to and the estate tax required to be advanced by the distributee. [2005 c 332 § 8.]