

**RCW 83.110A.080 Collection of estate tax by fiduciary.** (1) A fiduciary responsible for payment of an estate tax may collect from any person the estate tax apportioned to and the estate tax required to be advanced by the person.

(2) Except as otherwise provided in RCW 83.110A.050, any estate tax due from a person that cannot be collected from the person may be collected by the fiduciary from other persons in the following order of priority:

(a) Any person having an interest in the apportionable estate which is not exonerated from the tax;

(b) Any other person having an interest in the apportionable estate;

(c) Any person having an interest in the gross estate.

(3) A domiciliary fiduciary may recover from an ancillary personal representative the estate tax apportioned to the property controlled by the ancillary personal representative.

(4) The total tax collected from a person pursuant to this chapter may not exceed the value of the person's interest. [2005 c 332 § 9.]