

**RCW 11.104B.210 Receipts from entities—Distributions from trusts and estates.** A fiduciary shall allocate to income an amount received as a distribution of income, including a unitrust distribution under Article 3 of this chapter, from a trust or estate in which the fiduciary has an interest, other than an interest the fiduciary purchased in a trust that is an investment entity, and shall allocate to principal an amount received as a distribution of principal from the trust or estate. If a fiduciary purchases, or receives from a settlor, an interest in a trust that is an investment entity, RCW 11.104B.200, 11.104B.340, or 11.104B.350 applies to a receipt from the trust. [2021 c 140 § 2402.]