

**RCW 11.104B.430 Disbursements—Reimbursement of income from principal.** (1) If a fiduciary makes or expects to make an income disbursement described in subsection (2) of this section, the fiduciary may transfer an appropriate amount from principal to income in one or more accounting periods to reimburse income.

(2) To the extent the fiduciary has not been and does not expect to be reimbursed by a third party, income disbursements to which subsection (1) of this section applies include:

- (a) An amount chargeable to principal but paid from income because principal is illiquid;
- (b) A disbursement made to prepare property for sale, including improvements and commissions; and
- (c) A disbursement described in RCW 11.104B.410(1).

(3) If an asset whose ownership gives rise to an income disbursement becomes subject to a successive interest after an income interest ends, the fiduciary may continue to make transfers under subsection (1) of this section. [2021 c 140 s 2504.]