

**633.449 Payment of federal estate taxes.**

All federal estate taxes, distinguished from state inheritance and estate taxes, owing by the estate of a decedent shall be paid from the property of the estate, unless the will of the decedent, or other trust instrument, provides expressly to the contrary.

[C66, 71, 73, 75, 77, 79, 81, §633.449]

2008 Acts, ch 1119, §20; 2010 Acts, ch 1138, §59