

**633.108 Small distributions.**

1. Whenever a person becomes entitled under the terms of a will to a bequest or legacy, or to a share of the estate of an intestate, and the value of the bequest, legacy, or share does not exceed the sum of fifty thousand dollars, the personal representative may pay the bequest, legacy, or interest to a fiduciary acting under one or more of the accounts referenced in [subsection 2](#).

2. Receipt by the custodian, when presented to the court or filed with the report of distribution of the fiduciary, shall have the same force and effect as though the payment had been made to a duly appointed and qualified conservator for the person entitled to them:

a. A uniform transfer to minor account established for the minor pursuant to [chapter 565B](#) or the laws of any other state.

b. A uniform custodial trust account established for the minor pursuant to [chapter 633F](#) or the laws of any other state.

c. A college savings plan account established for the minor pursuant to Internal Revenue Code section 529 or [chapter 12D](#).

d. An ABLE account established for the minor with disabilities pursuant to Internal Revenue Code section 529A or [chapter 12I](#).

[C39, §[12077.1](#); C46, 50, 54, 58, 62, §[638.41](#); C66, 71, 73, 75, 77, 79, 81, §[633.108](#); [81 Acts, ch 193, §1](#); [82 Acts, ch 1052, §1](#)]

[95 Acts, ch 63, §3](#); [2000 Acts, ch 1150, §2](#); [2005 Acts, ch 38, §10](#); [2021 Acts, ch 8, §24](#)

See also [chapter 565B, §633.555, 633.681](#)