

***Superseded 1/1/2017***

**59-10-1002.2 Apportionment of tax credits.**

- (1) A nonresident individual or a part-year resident individual that claims a tax credit in accordance with Section 59-10-1017, 59-10-1018, 59-10-1019, 59-10-1021, 59-10-1022, 59-10-1023, 59-10-1024, or 59-10-1028 may only claim an apportioned amount of the tax credit equal to:
  - (a) for a nonresident individual, the product of:
    - (i) the state income tax percentage for the nonresident individual; and
    - (ii) the amount of the tax credit that the nonresident individual would have been allowed to claim but for the apportionment requirements of this section; or
  - (b) for a part-year resident individual, the product of:
    - (i) the state income tax percentage for the part-year resident individual; and
    - (ii) the amount of the tax credit that the part-year resident individual would have been allowed to claim but for the apportionment requirements of this section.
- (2) A nonresident estate or trust that claims a tax credit in accordance with Section 59-10-1017, 59-10-1020, 59-10-1022, 59-10-1024, or 59-10-1028 may only claim an apportioned amount of the tax credit equal to the product of:
  - (a) the state income tax percentage for the nonresident estate or trust; and
  - (b) the amount of the tax credit that the nonresident estate or trust would have been allowed to claim but for the apportionment requirements of this section.