

59-10-204 State taxable income of a nonresident estate or trust.

For a taxable year, the state taxable income of a nonresident estate or trust is an amount calculated by:

- (1) determining the unadjusted income of the nonresident estate or trust for that taxable year after making the adjustments required by:
 - (a) Section 59-10-202;
 - (b) Section 59-10-207;
 - (c) Section 59-10-209.1; or
 - (d) Section 59-10-210; and
- (2) calculating the portion of the amount determined under Subsection (1) that is derived from Utah sources determined in accordance with the principles of Section 59-10-117.

Amended by Chapter 389, 2008 General Session