

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

~~[R865-9I-12. Fiduciary Adjustment Pursuant to Utah Code Ann. Section 59-10-210.~~

- A. ~~The net amount of the modifications described in Utah Code Ann. Sections 59-10-114 and 59-10-115 that relate to items of income or deduction of an estate or trust may be determined and used as the fiduciary adjustment. Otherwise, any methods different from those prescribed in Utah Code Ann. Section 59-10-210 shall be used only if approved or directed by the Tax Commission as being more appropriate and equitable in specific cases.]~~

KEY: historic preservation, income tax, tax returns, enterprise zones

Effective: 8/14/2008