

**R865. Tax Commission, Auditing.**

**R865-9I. Income Tax.R865. Technology Services, Administration.**

**R865-9I-2. Determination of Utah Resident Individual Status Pursuant to Utah Code Ann. Sections 59-10-103 and 59-10-136.**

For purposes of determining whether an individual spends in the aggregate 183 or more days of the taxable year in this state, a “day” means a day in which the individual spends more time in this state than in any other state.

Date of enactment or last substantive Amendment: November 13, 2018