

## Residence Factors for Irrevocable *Inter Vivos* Trusts

State	Citations
Alabama	<p>A trust is a resident trust for a taxable year if it is a trust which meets both a. and b.:</p> <ol style="list-style-type: none"> <li>a. The trust is created by the will of a decedent who was an Alabama resident at death or by a person who was an Alabama resident at the time such trust became irrevocable; and</li> <li>b. For more than seven months during such taxable year, a person, as defined in this section, who either resides in or is domiciled in Alabama is either a fiduciary of the trust or a beneficiary of the trust to whom distributions currently may be made.</li> </ol> <p>Ala. Code §§ 40-18-1(33)</p>
Alaska	<p>No income tax imposed on trusts.</p>
Arizona	<p>“Resident trust” means a trust of which the fiduciary is a resident of this state. If a trust has more than one fiduciary, the trust is a resident trust if at least one of the fiduciaries is a resident of this state. If a corporate fiduciary engaged in interstate trust administration is the sole fiduciary of a trust, or is a cofiduciary with a nonresident, the trust is a resident trust only if the corporate fiduciary conducts the administration of the trust in this state.</p> <p>Ariz. Rev. Stat. § 43-1301(5)</p>
Arkansas	<p>(a) For tax years beginning on and after January 1, 2012, a tax is imposed upon, and with respect to, the entire income of every resident, individual, trust, or estate.</p> <p>...</p> <p>(b) However, no state income tax shall be due this state from a trust or estate created by a nonresident donor, trustor, or settlor, or by a nonresident testator even though administered by a resident trustee or personal representative except on income derived from:</p> <ol style="list-style-type: none"> <li>(1) Lands situated in this state, including gains from any sale thereof;</li> <li>(2) Any interest in lands situated in this state, including, without limitation, chattels real, including gains from any sale thereof;</li> <li>(3) Tangible personal property located in Arkansas, including gains from any sale thereof; and</li> <li>(4) Unincorporated businesses domiciled in Arkansas.</li> </ol> <p>(c) No income tax shall be due the State of Arkansas from a nonresident beneficiary on income received from a trust being administered by a resident trustee except on income derived by the trust from:</p> <ol style="list-style-type: none"> <li>(1) Lands situated in this state, including gains from any sale thereof;</li> <li>(2) Any interest in lands situated in this state, including, without limitation, chattels real, including gains from any sale thereof;</li> <li>(3) Tangible personal property located in Arkansas, including gains from any sale thereof; and</li> <li>(4) Unincorporated businesses domiciled in Arkansas.</li> </ol> <p>Ark. Code Ann. §§ 26-51-201(a)-(c)</p>

State	Citations
California	<p>(a) In the case of an estate, if the decedent and noncontingent beneficiaries are all nonresidents of this State, and, <b>in the case of a trust</b>, if the fiduciaries and noncontingent beneficiaries are all nonresidents of this State, only income from real or personal property located in this State (see Reg. 17951-3), business carried on within this State (see Reg. 17951-4), and intangible personal property having a business or taxable situs in this State (see Section 17952) is taxable.</p> <p>In computing the taxable income from these sources, only the gross income from these sources is considered. From such gross income, the deductions allowed by the law are subtracted. See Sections 17301-17303 and Section 17734. The amount remaining is taxable income of the estate or trust to which the rates of tax specified in Section 17041 apply.</p> <p>EXAMPLE. B is the executor of the estate of A, who was a nonresident of this State at the time of death. All the beneficiaries are likewise nonresidents. During the year 1980, the gross income of the estate from all sources amounted to \$100,000, \$50,000 of which was derived from real and personal property located, and from business transacted, in this State. The losses, depreciation, and depletion sustained with respect to the property in California, and the taxes, licenses, expenses, bad debts, etc., properly deductible from the California income amounted to \$40,000. Thus, the income from California sources, prior to deducting amounts distributed to beneficiaries, amounted to \$10,000. Of this amount, \$6,000 was distributed to beneficiaries during the year pursuant to a partial distribution of the estate. The remaining \$4,000 is the net income of the estate, as defined in Section 18411.</p> <p>(b) A noncontingent beneficiary is one whose interest is not subject to a condition precedent.</p> <p>Cal. Rev. &amp; Tax. Code § 17742</p>
Colorado	<p>“Resident trust” means a trust which is administered in this state. “Nonresident trust” means a trust other than a resident trust.</p> <p>Colo. Rev. Stat. § 39-22-103(10)</p>
Connecticut	<p>(4) “Resident trust or estate” means (A) the estate of a decedent who at the time of his death was a resident of this state, (B) the estate of a person who, at the time of commencement of a case under Title 11 of the United States Code,<sup>1</sup> was a resident of this state, (C) a trust, or a portion of a trust, consisting of property transferred by will of a decedent who at the time of his death was a resident of this state, and (D) a trust, or a portion of a trust, consisting of the property of (i) a person who was a resident of this state at the time the property was transferred to the trust if the trust was then irrevocable, (ii) a person who, if the trust was revocable at the time the property was transferred to the trust, and has not subsequently become irrevocable, was a resident of this state at the time the property was transferred to the trust or (iii) a person who, if the trust was revocable when the property was transferred to the trust but the trust has subsequently become irrevocable, was a resident of this state at the time the trust became irrevocable. For purposes of this chapter, if any trust or portion of a trust, other than a trust created by the will of a decedent, has one or more nonresident noncontingent beneficiaries, the Connecticut taxable income of the trust, as defined in subdivision (9) of this subsection, shall be modified as follows: The Connecticut taxable income of the trust shall be the sum of all such income derived from or connected with sources within this state and that portion of such income derived from or connected with all other sources which is derived by applying to all such income derived from or connected with all other sources a fraction the numerator of which is the number of resident noncontingent beneficiaries and the denominator of which is the total number of noncontingent beneficiaries. For purposes of section 12-700a, if any trust or portion of a trust, other than a trust created by the will of a decedent, has one or more nonresident noncontingent beneficiaries, its adjusted federal alternative minimum taxable income, as defined</p>

State	Citations
	<p>in section 12-700a shall be modified as follows: The adjusted federal alternative minimum taxable income of the trust shall be the sum of all such income derived from or connected with sources within this state and that portion of such income derived from or connected with all other sources which is derived by applying to all such income derived from or connected with all other sources a fraction, the numerator of which is the number of resident noncontingent beneficiaries and the denominator of which is the total number of noncontingent beneficiaries. As used in this subdivision, “noncontingent beneficiary” means a beneficiary whose interest is not subject to a condition precedent.</p> <p>(5) “Nonresident trust or estate” means any trust or estate other than a resident trust or estate or a part-year resident trust.</p> <p>(6) “Part-year resident trust” means any trust which is not either a resident trust or a nonresident trust for the entire taxable year.</p> <p>Conn. Gen. Stat. § 12-701(a)(4)(C)-(D), (a)(5), (a)(6)</p>
Delaware	<p>“Resident trust” means a trust:</p> <ol style="list-style-type: none"> <li>a. Created by the will of a decedent who at death was domiciled in this State;</li> <li>b. Created by, or consisting of property of, a person domiciled in this State; or</li> <li>c. With respect to which the conditions of 1 of the following paragraphs are met during more than ½ of any taxable year: <ol style="list-style-type: none"> <li>1. The trust has only 1 trustee who or which is: <ol style="list-style-type: none"> <li>A. A resident individual of this State, or</li> <li>B. A corporation, partnership or other entity having an office for the conduct of trust business in this State;</li> </ol> </li> <li>2. The trust has more than 1 trustee, and 1 of such trustees is a corporation, partnership or other entity having an office for the conduct of trust business in this State; or</li> <li>3. The trust has more than 1 trustee, all of whom are individuals and ½ or more of whom are resident individuals of this State.</li> </ol> </li> </ol> <p>(9) “Trust” means an entity classified as a trust for federal income tax purposes, other than a trust of which the grantor or another person is treated as the owner of the entire trust under §§ 672 through 679 of the Internal Revenue Code [26 U.S.C. §§ 672-679].</p> <p>30 Del. C. § 1601(8)-(9)</p>
District of Columbia	<p>For the purposes of this subchapter, estates and trusts are: (1) Resident estates or trusts, or (2) nonresident estates or trusts. If the decedent was at the time of his death domiciled within the District, his estate is a resident estate, and any trust created by his will is a resident trust. If the decedent was not at the time of his death domiciled within the District, his estate is a nonresident estate, and any trust created by his will is a nonresident trust. If the creator of a trust was at the time the trust was created domiciled within the District, or if the trust consists of property of a person domiciled within the District, the trust is a resident trust. If the creator of the trust was not at the time the trust was created domiciled within the District, the trust is a nonresident trust. If the trust resulted from the dissolution of a corporation organized under the laws of the District of Columbia the trust is a resident trust. If the trust resulted from the dissolution of a foreign corporation, the trust is a nonresident trust.</p> <p>D.C. Code § 47-1809.01</p> <p>The residence or situs of the fiduciary shall not control the classification of estates and trusts as resident or nonresident under the</p>

State	Citations
	provisions of § 47-1809.01.  D.C. Code § 47-1809.02
Florida	No income tax imposed on trusts; Florida intangible personal property tax repealed for 2007 and later years.
Georgia	Every resident and nonresident fiduciary having income from sources within Georgia or managing funds or property for the benefit of a resident of this state is required to file a Georgia income tax return on Form 501  Instructions to 2012 Ga. Form 501 at 4.
Hawaii	“Resident estate” means an estate of a resident decedent the fiduciary of which was appointed by a court of this State and the administration of which is carried on in this State, and “resident trust” means a trust of which the fiduciary is a resident of the State or the administration of which is carried on in the State.  Haw. Rev. Stat. §§ 235-1
Idaho	A trust other than a qualified funeral trust is treated as a resident trust if three (3) or more of the following conditions exist: (5-3-03) a. The domicile or residency of the grantor is in Idaho; (3-20-97) b. The trust is governed by Idaho law; (3-20-97) c. The trust has real or tangible personal property located in Idaho; (3-30-01) d. The domicile or residency of a trustee is in Idaho; (3-20-97) e. The administration of the trust takes place in Idaho. Administration of the trust includes conducting trust business, investing assets of the trust, making administrative decisions, record keeping and preparation and filing of tax returns. (3-20-97)  Idaho Admin. Code Regs. 35.01.01.035.01
Illinois	Resident. The term “resident” means:  ... (C) A trust created by a will of a decedent who at his death was domiciled in this State; and (D) An irrevocable trust, the grantor of which was domiciled in this State at the time such trust became irrevocable. For purpose of this subparagraph, a trust shall be considered irrevocable to the extent that the grantor is not treated as the owner thereof under Sections 671 through 678 of the Internal Revenue Code.

State	Citations
	35 Ill. Comp. Stat. 5/1501(a)(20)(C)–(D)
Indiana	<p>Determination of Indiana Taxable Adjusted Gross Income for Fiduciaries. For purposes of the taxes imposed upon the income of estates or trusts and paid by the fiduciary thereof, estates and trusts are classified as either resident or nonresident. The residence of an estate or trust is the place where it is administered.</p> <p>Resident estates or trusts are taxable on all income regardless of where earned. Deductions are limited to those deductions taken and allowable on the Federal Fiduciary Return, Form 1041.</p> <p>Nonresident estates and trusts are taxable in Indiana on all income derived from Indiana sources. Income derived from sources within Indiana is divided into business and nonbusiness income.</p> <p>Ind. Admin. Code tit. 45, r. 3.1-1-12</p>
Iowa	<p>(2) <i>Inter vivos trusts</i>. If an inter vivos trust is created by order of court or makes an accounting to the court, its situs is the state where the court having jurisdiction is located until the jurisdiction is terminated. The situs of an inter vivos trust which is subject to the grantor trust rules under 26 U.S.C. Sections 671 to 679 is the state of the grantor's residence, or the state of residence of the person other than the grantor deemed the owner, to the extent the income of the trust is governed by the grantor trust rules.</p> <p>If an inter vivos trust (other than a trust subject to the grantor trust rules in 26 U.S.C. Sections 671 to 679) is not required to make an accounting to and is not subject to the control of a court, its situs depends on the relevant facts of each case. The relevant facts include, but are not limited to: the residence of the trustees or a majority of them; the location of the principal office where the trust is administered; and the location of the evidence of the intangible assets of the trust (such as stocks, bonds, bank accounts, etc.). The residence of the grantor of a trust, not subject to the grantor trust rules under 26 U.S.C. Sections 671 to 679, is not a controlling factor as to the situs of the trust, unless the person is also a trustee. A statement in the trust instrument that the law of a certain jurisdiction shall govern the administration of the trust is not a controlling factor in determining situs. The residence of the beneficiaries of a trust is also not relevant in determining situs.</p> <p>Iowa Admin. Code r. 701-89.3(1)–(2)</p>
Kansas	<p>“Resident trust” means a trust which is administered in this state. A trust shall not be deemed to be administered in this state solely because it is subject to the jurisdiction of a district court within this state. “Nonresident trust” means a trust other than a resident trust.</p> <p>Kan. Stat. Ann. §§ 79-32,109(d)</p>
Kentucky	<p>An estate is considered a Kentucky resident estate if the decedent was a resident of Kentucky at the date of death. If the decedent was not a resident of Kentucky at the date of death, the only income that would need to be reported to Kentucky on the Form 741 would be income attributable to business income or real property.</p>

State	Citations
	<p>...</p> <p>A trust is considered to be a Kentucky trust if the principal place of administration of the trust takes place in Kentucky. The principal place of administration of a trust is the trustee's usual place of business where the records of the trust are kept, or at the trustee's residence if he has no such place of business. This is based on Kentucky Revised Statute 386.655.</p> <p>Kentucky Fiduciary Income Tax Workshop, Office of Income Taxation Communications &amp; Training Branch (2008) at 12 (available at <a href="http://www.krew.ky.gov/NR/rdonlyres/C5E1451F-F788-4B29-9794-368766A3D767/0/WORDVersionofFiduciaryManual.pdf">http://www.krew.ky.gov/NR/rdonlyres/C5E1451F-F788-4B29-9794-368766A3D767/0/WORDVersionofFiduciaryManual.pdf</a>)</p>
Louisiana	<p>(3)(a) "Resident trust" means a trust or a portion of a trust created by last will and testament of a decedent who at his death was domiciled in this state.</p> <p>(b) A trust other than a trust described in Subparagraph (3)(a) shall be considered a resident trust if the trust instrument provides that the trust shall be governed by the laws of the state of Louisiana. If the trust instrument provides that the trust is governed by the laws of any state other than the state of Louisiana, then the trust shall not be considered a resident trust. If the trust instrument is silent with regard to the designation of the governing law, then the trust shall be considered a resident trust only if the trust is administered in this state.</p> <p>La. Rev. Stat. Ann. § 47:300.10(3)</p>
Maine	<p>Resident estate or trust. "Resident estate or trust" shall mean:</p> <ul style="list-style-type: none"> <li>A. The estate of a decedent who at his death was domiciled in this State;</li> <li>B. A trust created by will of a decedent who at death was domiciled in this State; or</li> <li>C. A trust created by, or consisting of property of, a person domiciled in this State.</li> <li>D. Repealed. Laws 2003, c. 618, § B-19, eff. July 1, 2005.</li> </ul> <p>Me. Rev. Stat. Ann. tit. 36, § 5102(4)(B)–(C)</p>
Maryland	<p>"Resident" means:</p> <p>...</p> <p>(iii) a fiduciary, other than a personal representative, of a trust if:</p> <ol style="list-style-type: none"> <li>1. the trust was created, or consists of property transferred, by the will of a decedent who was domiciled in the State on the date of the decedent's death;</li> <li>2. the creator or grantor of the trust is a current resident of the State; or</li> <li>3. the trust is principally administered in the State.</li> </ol>

State	Citations
	Md. Code Ann., Tax– Gen. §§ 10-101(k)(1)(iii)
Massachusetts	<p><u>Trusts <i>Inter Vivos</i></u>. Inter vivos or “living trusts” which are created by a grantor during his lifetime are classified in 830 CMR 62.8.1 as either “Resident <i>Inter Vivos</i> Trusts” or “Non-Resident <i>Inter Vivos</i> Trusts”. The description of these categories and the conditions under which each category is subject to the taxing jurisdiction of Massachusetts are set out in 830 CMR 62.10.1(1)(b)1.</p> <ol style="list-style-type: none"> <li>1. <u>Resident <i>Inter Vivos</i> Trusts</u>. To be subject to the taxing jurisdiction of Massachusetts as a “Resident Inter Vivos Trust” at least one trustee must be a resident of Massachusetts and in addition at least one of the following conditions must exist: <ol style="list-style-type: none"> <li>a. At the time of the creation of the trust the grantor (or any one of several grantors) was a resident of Massachusetts. The “time of the creation of the trust” will ordinarily be the time when a declaration of trust has been made and property delivered by the grantor to the trustee.</li> <li>b. During any part of the year for which income is computed the grantor (or any one of several grantors) resided in Massachusetts.</li> <li>c. The grantor (or any one of several grantors) died a resident of Massachusetts.</li> </ol> </li> <li>2. <u>Non-Resident Trusts</u>. A “Non-Resident Inter Vivos Trust” is any inter vivos trust which is not a “Resident Inter Vivos Trust”. Such a trust is subject to the taxing jurisdiction of Massachusetts only to the extent of income derived by the Trustee from the carrying on of a profession, trade or business within Massachusetts. The residence outside of Massachusetts of the grantor, any trustee or any beneficiary, or any or all of such persons, will not remove such a trust from the taxing jurisdiction of Massachusetts.</li> </ol> <p>Mass Regs. Code tit. 830, § 62.10.1(1)(b)</p>
Michigan	<p>“Resident” means:</p> <p>...</p> <p>(c) Any trust created by will of a decedent who at his death was domiciled in this state and any trust created by, or consisting of property of, a person domiciled in this state, at the time the trust becomes irrevocable</p> <p>Mich. Comp. Laws § 206.18(1)(c)</p>
Minnesota	Minn. Stat. §§ 290.01 Subd. 7b, 290.06 Subd. 2c, Subd. 2d; instructions to 2012 Minn. Form M2 at 1, 14.
Mississippi	Miss. Code Ann. § 27-7- 5(1); instructions to 2012 Miss. Form 81-110 at 1, 2.
Missouri	A “resident estate or trust” means: (1) The estate of a decedent who at his or her death was domiciled in this state;

State	Citations
	<p>(2) A trust that:</p> <ul style="list-style-type: none"> <li>(a) Was created by will of a decedent who at his or her death was domiciled in this state; and</li> <li>(b) Has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state; or</li> </ul> <p>(3) A trust that:</p> <ul style="list-style-type: none"> <li>(a) Was created by, or consisting of property of, a person domiciled in this state on the date the trust or portion of the trust became irrevocable; and</li> <li>(b) Has at least one income beneficiary who, on the last day of the taxable year, was a resident of this state.</li> </ul> <p>RSMo § 143.331(2)–(3)</p>
Montana	<p>A trust is a resident trust if the principal place of administration is in Montana. Generally speaking, the ‘principal place of administration’ of a trust is the usual place where its day-to-day activities are carried on by the trustee or person who is primarily responsible for the administration of the trust. If the principal place of administration of the trust cannot be identified under that standard, and assuming that the trust agreement does not identify a different location, then it is determined as follows:</p> <ul style="list-style-type: none"> <li>(i) if the trust has a single trustee, the principal place of administration of the trust is the trustee’s residence or usual place of business; or</li> <li>(ii) if the trust has more than one trustee, the principal place of administration of the trust is the residence or usual place of business of any of the cotrustees as agreed upon by them. If not agreed upon by cotrustees, the principal place of administration of the trust is the residence or usual place of business of any of the cotrustees.</li> </ul> <p>Instructions to 2012 Mont. Form FID-3 at 15; 2013</p>
Nebraska	<p>Resident estate or trust shall mean ... (b) a trust or portion of a trust consisting of property transferred by the will of a decedent who at his or her death was domiciled in this state, or (c) a trust or portion of a trust consisting of the property of an individual domiciled in this state at the time such individual may no longer exercise the power to revest title to such property in himself or herself;</p> <p>Neb. Rev. Stat. § 77-2714.01(6)(b)–(c)</p>
Nevada	No income tax imposed on trusts
New Hampshire	No income tax imposed on trusts
New Jersey	<p>o. Resident estate or trust. A resident estate or trust means:</p> <ul style="list-style-type: none"> <li>(1) The estate of a decedent who at his death was domiciled in this State,</li> </ul>



State	Citations
	<p>(2) A trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in this State, or</p> <p>(3) A trust, or portion of a trust, consisting of the property of:</p> <p>(a) A person domiciled in this State at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or</p> <p>(b) A person domiciled in this State at the time such trust, or portion of a trust, became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.</p> <p>For the purposes of the foregoing, a trust or portion of a trust is revocable if it is subject to a power, exercisable immediately or at any future time, to revest title in the person whose property constitutes such trust or portion of a trust, and a trust or portion of a trust becomes irrevocable when the possibility that such power may be exercised has been terminated.</p> <p>p. Nonresident estate or trust. A nonresident estate or trust means an estate or trust which is not a resident.</p> <p>NJSA §§ 54A:1-2(o)-(p)</p>
New Mexico	<p>A trust is domiciled in New Mexico if the trustee is a resident of New Mexico or if the principal place from which the trust is managed or administered is in New Mexico.</p> <p>NM Fiduciary Income Tax for Trusts and Estates, <a href="http://www.tax.newmexico.gov/all-nm-taxes.aspx?9674a2e28c1442ce8b25e81c6d015418blogPostId=4df634576d2e4b5c8a3b8b8f0ddcd56c">http://www.tax.newmexico.gov/all-nm-taxes.aspx?9674a2e28c1442ce8b25e81c6d015418blogPostId=4df634576d2e4b5c8a3b8b8f0ddcd56c</a></p>
New York State	<p>Resident estate or trust. A resident estate or trust means:</p> <p>(A) the estate of a decedent who at his death was domiciled in this state,</p> <p>(B) a trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in this state, or</p> <p>(C) a trust, or portion of a trust, consisting of the property of:</p> <p>(i) a person domiciled in this state at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or</p> <p>(ii) a person domiciled in this state at the time such trust, or portion of a trust, became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.</p> <p>(D) (i) Provided, however, a resident trust is not subject to tax under this article if all of the following conditions are satisfied:</p> <p>(I) all the trustees are domiciled in a state other than New York;</p> <p>(II) the entire corpus of the trusts, including real and tangible property, is located outside the state of New York; and</p> <p>(III) all income and gains of the trust are derived from or connected with sources outside of the state of New York, determined as if the trust were a non-resident trust.</p> <p>(ii) For purposes of item (II) of clause (i) of this subparagraph, intangible property shall be located in this state if one or more of the trustees are domiciled in the state of New York.</p> <p>N.Y. Tax Law § 605(b)(3)-(4)</p>
New York	<p>City resident estate or trust. A city resident estate or trust means:</p>

State	Citations
City	<p>(1) the estate of a decedent who at his death was domiciled in such city,  (2) a trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in such city, or  (3) a trust, or a portion of a trust, consisting of the property of:  (A) a person domiciled in such city at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or  (B) a person domiciled in such city at the time such trust or portion of a trust became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.</p> <p>For the purposes of the foregoing, a trust or portion of a trust is revocable if it is subject to a power, exercisable immediately or at any future time, to revest title in the person whose property constitutes such trust or portion of a trust and a trust or portion of a trust becomes irrevocable when the possibility that such power may be exercised has been terminated.</p> <p>N.Y. Tax Law § 1305</p>
North Carolina	<p>The tax is computed on the amount of the taxable income of the estate or trust that is for the benefit of a resident of this State, or for the benefit of a nonresident to the extent that the income (i) is derived from North Carolina sources and is attributable to the ownership of any interest in real or tangible personal property in this State or (ii) is derived from a business, trade, profession, or occupation carried on in this State. For purposes of the preceding sentence, taxable income and gross income is computed subject to the adjustments provided in G.S. 105-153.5 and G.S. 105-153.6. The tax on the amount computed above is at the rates levied in G.S. 105-153.7. The fiduciary responsible for administering the estate or trust shall pay the tax computed under the provisions of this Part.</p> <p>N.C. Gen. Stat. § 105-160.2</p> <p>A fiduciary must file North Carolina Form D-407 for the estate or trust if he is required to file a federal income tax return for estates and trusts and (1) the estate or trust derives income from North Carolina sources or (2) the estate or trust derives any income which is for the benefit of a resident of North Carolina. Exception: With respect to grantor trust returns, the Department of Revenue has access to the federal information contained in the federal grantor trust returns. Therefore, a State grantor trust return is not required to be filed when the entire trust is treated as a grantor trust for federal tax purposes.</p> <p>Instructions to 2013 N.C. Form D-407 at 1</p>
North Dakota	<p>A trust or estate is a resident trust or estate when it has a relationship to the state sufficient to create nexus. This includes, but is not limited to, the following contacts:</p> <ol style="list-style-type: none"> <li>a. A beneficiary of the trust or estate is a domiciliary or resident of this state.</li> <li>b. The trustee or executor is a domiciliary or resident of this state.</li> </ol>

State	Citations
	<p>c. Assets making up any part of the trust or estate have situs in this state.</p> <p>d. Any or all of the administration or income production of the trust or estate takes place within this state.</p> <p>e. The laws of this state are specifically made applicable to the trust or estate or to the opposite parties with respect to their fiduciary relationship.</p> <p>f. The trust is a revocable trust, and the grantor is a domiciliary or resident of this state.</p> <p>N.D. Admin. Code § 81-03-02.1-04(2)</p>
Ohio	<p>“Resident” means any of the following, provided that division (I)(3) of this section applies only to taxable years of a trust beginning in 2002 or thereafter:</p> <p>...</p> <p>(3) A trust that, in whole or part, resides in this state. If only part of a trust resides in this state, the trust is a resident only with respect to that part.</p> <p>For the purposes of division (I)(3) of this section:</p> <p>(a) A trust resides in this state for the trust's current taxable year to the extent, as described in division (I)(3)(d) of this section, that the trust consists directly or indirectly, in whole or in part, of assets, net of any related liabilities, that were transferred, or caused to be transferred, directly or indirectly, to the trust by any of the following:</p> <p>(i) A person, a court, or a governmental entity or instrumentality on account of the death of a decedent, but only if the trust is described in division (I)(3)(e)(i) or (ii) of this section;</p> <p>(ii) A person who was domiciled in this state for the purposes of this chapter when the person directly or indirectly transferred assets to an irrevocable trust, but only if at least one of the trust's qualifying beneficiaries is domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year;</p> <p>(iii) A person who was domiciled in this state for the purposes of this chapter when the trust document or instrument or part of the trust document or instrument became irrevocable, but only if at least one of the trust's qualifying beneficiaries is a resident domiciled in this state for the purposes of this chapter during all or some portion of the trust's current taxable year. If a trust document or instrument became irrevocable upon the death of a person who at the time of death was domiciled in this state for purposes of this chapter, that person is a person described in division (I)(3)(a)(iii) of this section.</p> <p>Ohio Rev. Code Ann. §§ 5747.01(I)(3)</p>
Oklahoma	<p>“Resident trust” means:</p> <p>a. a trust, or a portion of a trust, consisting of property transferred by will of a decedent domiciled in this state at death, or a trust, or a portion of a trust, consisting of the property of a person domiciled in this state if such trust is not irrevocable, and</p> <p>b. a trust, or portion of a trust, consisting of property of a person domiciled in this state at the time such property was transferred to the trust if such trust or portion was then irrevocable or a person domiciled in this state at the time such trust or portion became irrevocable. A trust, or portion of a trust, is irrevocable if it is not subject to a power exercisable solely by the transferor of such</p>

State	Citations
	<p>property, at any time, to revest title in the transferor. "Nonresident trust" means a trust other than a resident trust</p> <p>Okla. Stat. tit. 68, § 2353(6)</p>
Oregon	<p>"Resident trust" means a trust, other than a qualified funeral trust, of which the fiduciary is a resident of Oregon or the administration of which is carried on in Oregon. In the case of a fiduciary that is a corporate fiduciary engaged in interstate trust administration, the residence and place of administration of a trust both refer to the place where the majority of fiduciary decisions are made in administering the trust.</p> <p>Or. Rev. Stat. Ann. § 316.282(1)(d)</p> <p>(3) A trust is a resident if the fiduciary is a resident of Oregon or if it is administered in Oregon.  (4) A trust is a nonresident only if there is no Oregon resident trustee and the administration is not carried on in Oregon. See ORS 316.307 and the rules thereunder regarding treatment of nonresident trusts.</p> <p>Or. Admin. R. 150-316.282(3)-(4)</p>
Pennsylvania	<p>"Resident trust" means:</p> <ol style="list-style-type: none"> <li>(1) A trust created by the will of a decedent who at the time of his death was a resident individual; and</li> <li>(2) Any trust created by, or consisting in whole or in part of property transferred to a trust by a person who at the time of such creation or transfer was a resident. The term "resident trust" under this subclause (2) shall not include charitable trusts or pension or profit sharing trusts.</li> </ol> <p>72 P.S. §§ 7301(s)</p>
Rhode Island	<p>Resident estate or trust. A resident estate or trust means:</p> <ol style="list-style-type: none"> <li>(1) The estate of a decedent who at his or her death was a resident individual in this state.</li> <li>(2) A revocable trust which becomes irrevocable upon the occurrence of any event (including death) which terminates a person's power to revoke, but only after the event, and only if the person having the power to revoke was a Rhode Island resident individual at the time of the event.</li> <li>(3) A trust created by will of a decedent who at his or her death was a resident individual in this state.</li> <li>(4) An irrevocable trust created by or consisting of property contributed by a person who is a resident individual in this state at the time the trust was created or the property contributed (A) while the person is alive and a resident individual in this state, and (B) after the person's death if the person died a resident individual of this state.</li> <li>(5) In subdivisions (2), (3), and (4) of this subsection the trust shall be a resident trust only to the extent that the beneficiaries are Rhode Island resident individuals, subject to such regulations as may be promulgated by the tax administrator.</li> </ol>

State	Citations
	R.I. Gen. Laws §§ 44-30-5(c)(2)-(4)
South Carolina	<p>“Resident trust” means a trust administered in this State. “Nonresident trust” is a trust other than a resident trust.</p> <p>S.C. Code Ann. §§ 12-6-30(5)</p>
South Dakota	No income tax imposed on trusts.
Tennessee	<p>Trustees, guardians, administrators, executors, and other persons acting in a fiduciary capacity who receive income taxable under this chapter for the benefit of residents of Tennessee shall be required to make returns under this chapter and to pay the tax levied by this chapter.</p> <p>Tenn. Code Ann. § 67-2-110(a)</p>
Texas	No income tax imposed on trusts.
Utah	<p>“Resident estate” or “resident trust” means:</p> <ul style="list-style-type: none"> <li>(i) an estate of a decedent who at death was domiciled in this state;</li> <li>(ii) a trust, or a portion of a trust, consisting of property transferred by will of a decedent who at his death was domiciled in this state; or</li> <li>(iii) a trust administered in this state.</li> </ul> <p>Utah Code Ann. § 75-7-103(1)(i)(ii)-(iii)</p>
Vermont	<p>A trust qualifies for residency in this State if it is:</p> <ul style="list-style-type: none"> <li>(i) a trust, or a portion of a trust, consisting of property transferred by will or by a decedent who at his or her death was domiciled in this State; or</li> <li>(ii) a trust, or portion of a trust, consisting of property of: <ul style="list-style-type: none"> <li>(I) a person domiciled in this State at the time such property was transferred to the trust, if such trust or portion of a trust was then irrevocable, or if it was then revocable and has not subsequently become irrevocable; or</li> <li>(II) a person domiciled in this State at the time such trust, or portion of a trust, became irrevocable, if it was revocable when such property was transferred to the trust but has subsequently become irrevocable.</li> </ul> </li> </ul> <p>32 V.S.A. § 5811(11)(B)</p>
Virginia	<p>“Resident estate or trust” means:</p> <ol style="list-style-type: none"> <li>1. The estate of a decedent who at his death was domiciled in the Commonwealth;</li> </ol>

State	Citations
	<p>2. A trust created by will of a decedent who at his death was domiciled in the Commonwealth;  3. A trust created by or consisting of property of a person domiciled in the Commonwealth; or  4. A trust or estate which is being administered in the Commonwealth.</p> <p>Va. Code Ann. § 58.1-302</p>
Washington	No income tax imposed on trusts.
West Virginia	<p>Resident estate or trust.--A resident estate or trust means:</p> <p>(1) The estate of a decedent who at his death was domiciled in this State,  (2) A trust created by will of a decedent who at his death was domiciled in this State, or  (3) A trust created by, or consisting of property of, a person domiciled in this State.</p> <p>W. Va. Code § 11-21-7(c)</p>
Wisconsin	<p>(2) A trust created at death by will, contract, declaration of trust or implication of law by a decedent who at the time of death was a resident of this state shall be considered resident at the domicile of the decedent at the time of the decedent's death until transferred by the court having jurisdiction under s. 72.27 to another court's jurisdiction. After jurisdiction is transferred, the trust shall be considered resident at the place to which jurisdiction is transferred. The hearing to transfer jurisdiction shall be held only after giving written notice to the department of revenue under s. 879.05.</p> <p>(3) Except as provided in sub. (2) and s. 71.04(1)(b)2., trusts created by contract, declaration of trust or implication of law that are made irrevocable and were administered in this state before October 29, 1999, shall be considered resident at the place where the trust is being administered. The following trusts shall be considered to be administered in the state of domicile of the corporate trustee of the trust at any time that the grantor of the trust is not a resident of this state:</p> <p>(a) Trusts that have any assets invested in a common trust fund, as defined in section 584 of the internal revenue code, maintained by a bank or trust company domiciled in this state that is a member of the same affiliated group, as defined in section 1504 of the internal revenue code, as the corporate trustee.</p> <p>(b) Trusts the assets of which in whole or in part are managed, or about which investment decisions are made, by a corporation domiciled in this state if that corporation and the corporate trustee are members of the same affiliated group, as defined in section 1504 of the internal revenue code.</p> <p>(3m)(a) Subject to par. (b) and except as provided in sub. (2) and s. 71.04(1)(b)2., only the following trusts, or portions of trusts, that become irrevocable on or after October 29, 1999, or that became irrevocable before October 29, 1999, and are first administered in this state on or after October 29, 1999, are resident of this state:</p> <p>1. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of this state at the time that the property was placed in the trust if, at the time that the assets were placed in the trust, the trust was irrevocable.</p> <p>2. Trusts, or portions of trusts, the assets of which consist of property placed in the trust by a person who is a resident of this state at</p>

State	Citations
	the time that the trust became irrevocable if, at the time that the property was placed in the trust, the trust was revocable... Wis. Stat. § 71.14(2), (3), (3m)
Wyoming	No income tax imposed on trusts.