

Sec. 12-713(a)-2. Share of a nonresident trust or estate in distributable net income

(a) The share of a nonresident trust or estate in its distributable net income from Connecticut sources is the amount, if any, by which the distributable net income from Connecticut sources exceeds the aggregate of the shares therein of all its beneficiaries. Such share of the trust or estate is determined under §§ 12-714(a)-1 and 12-714(a)-2 of this Part.

(b) While this section pertains to Section 12-713(a) of the general statutes, for purposes of supplementary interpretation, as the phrase is used in Section 12-2 of the general statutes, the adoption of this section is authorized by Section 12-740(a) of the general statutes.

(Effective November 18, 1994)