

# TAX MANAGEMENT PORTFOLIOS™

869-2nd

## ESTATES, GIFTS, AND TRUSTS



## State Income Taxation of Trusts

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This Portfolio revises and supersedes 869 T.M.  
Portfolio 869 T.M. should be discarded.

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## State Income Taxation of Trusts\*

by

Richard W. Nenno, Esq.  
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# TAX MANAGEMENT PORTFOLIOS™

## ESTATES, GIFTS, AND TRUSTS

### State Income Taxation of Trusts\*

#### PORTFOLIO DESCRIPTION

Managing state income tax liability is a critical aspect of planning and administering a trust. If done properly, the planner may provide substantial benefits to the beneficiaries. If done poorly, the trust may be subjected to significant cost. Tax Management Portfolio 869, *State Income Taxation of Trusts*, covers how all 50 states and the District of Columbia tax trust income, how tax often may be eliminated, how substantial the potential tax savings are, and why a trustee might be surcharged for failing to take steps to avoid tax.

This Portfolio may be cited as Nenno, 869-2nd T.M., *State Income Taxation of Trusts*.

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## TABLE OF CONTENTS

	PAGE		PAGE
<b>DETAILED ANALYSIS</b>			
<b>I. Introduction</b>	A-1		
A. Background	A-1	a. The Case	A-10
B. The Opportunity	A-2	b. Implications of the Case	A-11
1. Introduction	A-2	8. South Dakota v. Wayfair, Inc. (2018)	
2. The Stakes Are High	A-2	— Reducing Level of Contacts	
3. The Opportunities Are Great	A-2	Required by Commerce Clause	A-11
4. Federal vs. State Tax Savings	A-2	a. The Case	A-11
5. People Are Doing It	A-3	b. Implications of the Case	A-11
6. The Risks of Inaction Are Real	A-3	9. North Carolina Department of Revenue	
7. Implications of the 2017 Tax Act	A-3	v. The Kimberley Rice Kaestner 1992	
C. Scope	A-4	Family Trust (2019) — Taxation Based	
D. Caveats	A-4	Solely on Presence of Resident	
1. Resident vs. Domiciliary	A-4	Discretionary Beneficiaries Violates	
2. Section 645 Election	A-4	Due Process Clause	A-11
<b>II. State Approaches to Taxation of Trust Income</b>	A-5	a. Introduction	A-11
A. Introduction	A-5	b. Facts	A-11
B. Bases of Taxation	A-5	c. Supreme Court Holding	A-12
C. Trust Created by Will of Domiciliary or Resident	A-6	d. Implications of the Case	A-12
D. Inter Vivos Trust Created by Domiciliary or Resident	A-6	B. State Court Cases Before Quill	A-12
E. Trust Administered in State	A-7	1. Introduction	A-12
F. Trust Having Domiciliary or Resident Trustee or Fiduciary	A-7	2. Mercantile-Safe Deposit & Trust Co. v. Murphy (1964) — No Income Taxation of Inter Vivos Trust Funded During Life and By Pourover Solely Based on Domicile of Trustor and Income Beneficiary	A-12
G. Trust Having Domiciliary or Resident Beneficiary	A-7	3. Taylor v. State Tax Commissioner (1981) — No Income Taxation of Nonresident Testamentary Trust Solely Based on Domicile of Testator	A-12
<b>III. Determining Whether Imposition of Tax Is Valid</b>	A-9	4. Pennoyer v. Taxation Division Director (1983) — No Income Taxation of Resident Testamentary Trust Based Solely on Domicile of Testator	A-13
A. Pertinent U.S. Supreme Court Cases	A-9	5. Potter v. Taxation Division Director (1983) — No Income Taxation of Resident Inter Vivos Trust Funded During Life and By Pourover Based Solely on Domicile of Trustor	A-13
1. Introduction	A-9	6. In re Swift (1987) — No Income Taxation of Nonresident Trust Created by Deceased Domiciliary Permitted	A-13
2. Brooke v. City of Norfolk (1928) — Setting Constitutional Standards for Nexus to Impose Tax on Trustee (Ad Valorem Tax)	A-9	7. Blue v. Department of Treasury (1990) — No Income Taxation of Nonresident Trust Based Solely on Domicile of Trustor	A-13
3. Safe Deposit and Trust Company v. Virginia (1929) — Also Setting Constitutional Standards for Nexus to Impose Tax on Trustee (Ad Valorem Tax)	A-9	8. Westfall v. Director of Revenue (1991) — Swift Permits Income Taxation of Trust Based on Domicile of Testator and In-State Source of Trust Income	A-14
4. Guaranty Trust Company v. Virginia (1938) — Taxing Resident Beneficiaries, Not Nonresident Trustee	A-9	C. Post-Quill State Court Cases	A-14
5. Greenough v. Tax Assessors of Newport (1947) — Taxing Resident Trustee	A-9	1. Introduction	A-14
6. Hanson v. Denckla (1958) — No Purposeful Availment to Justify Personal Jurisdiction	A-9	2. District of Columbia v. Chase Manhattan Bank (1997) — Taxation of Nonresident Trustee Based on Domicile of Testator Passes Due Process Test	A-14
7. Quill Corporation v. North Dakota (1992) — Reducing Level of Contacts Required by Due Process Clause — But Leaving Commerce Clause Requirements Intact	A-10	a. The Case	A-14

	PAGE		PAGE
b. Implications of the Case	A-15	2. California Cases	A-23
3. Chase Manhattan Bank v. Gavin (1999) — Taxation of Testamentary Trusts and Inter Vivos Trust Based on Residence of Testator/Trutor Passes Both Due Process and Commerce Clause Tests	A-15	3. The Kaestner Case	A-24
a. The Case	A-15	<b>IV. Specific State Considerations</b>	A-25
b. Implications of the Case	A-16	A. New York (New York State Personal Income Tax; New York City Personal Income Tax)	A-25
D. Recent State Court Cases	A-16	1. Introduction	A-25
1. Introduction	A-16	2. History	A-25
2. Residuary Trust A U/W/O Kassner v. Director, Division of Taxation (2015) — Without Addressing Constitutional Issues, New Jersey Appellate Court Confirms Testamentary Trust Created by Domiciliary Testator with Trustee and Administration Outside New Jersey Not Taxable on all Income	A-16	3. Current Rules	A-25
a. The Case	A-16	a. New York State	A-25
b. Implications of the Case	A-17	(1) General	A-25
3. Linn v. Department of Revenue (2013) — Illinois Intermediate Appellate Court Holds that Nondomiciliary Trustee of Trust Created by Domiciliary Trutor Not Taxable Under Due Process Clause	A-17	(2) Exempt Resident Trust Exemption	A-26
a. The Case	A-17	(3) Throwback Tax	A-27
b. Implications of the Case	A-17	(4) Incomplete Gift Nongrantor Trust	A-28
4. Fielding v. Commissioner of Revenue (2018) — Minnesota Supreme Court Holds that Nondomiciliary Trustee of Trust Created by Domiciliary Not Taxable Under Due Process Clause	A-17	b. New York City	A-28
a. The Case	A-17	c. New York State and City	A-29
b. Implications of the Case	A-19	d. CRTs	A-29
5. McNeil v. Commonwealth (2013) — Pennsylvania Commonwealth Court Holds that Nonresident Trustees of Trusts Created by Resident Trutor Not Taxable Under Commerce Clause Notwithstanding Resident Discretionary Beneficiaries	A-20	4. Cases and Rulings	A-29
a. The Case	A-20	a. Introduction	A-29
b. Implications of the Case	A-21	b. In the Matter of Joseph Lee Rice III Family 1992 Trust (2010) — Trustee Denied Refund for Closed Years Based on Change of Domicile of Trustee	A-29
E. Constitutional Analysis of Taxation Based on Domicile or Residence of Testator/Trutor	A-21	c. In the Matter of the Petition of the Amauris Trust (2008) — Trusts Created at End of GRIT Term Not Resident Trusts	A-29
F. Taxation of Trust Administered in State	A-22	d. N.Y. TSB-A-04(7)I (2004) — Rules Set for Determining Domicile of Corporate Trustee and for Evaluating Role of Advisor, Committee, Etc.	A-29
1. U.S. Supreme Court Cases	A-22	e. N.Y. TSB-A-03(6)I (2003) — Rules Set for Powers of Appointment	A-31
2. Wisconsin Cases	A-22	f. Cases and Rulings Involving Exempt Resident Trust Exemption	A-31
a. Wisconsin Department of Taxation v. Pabst (1961)	A-22	(1) N.Y. TSB-A-94(7)I (1994) — Resident Trust Not Taxable Once Trustee Became Nondomiciliary	A-31
b. Pabst v. Wisconsin Department of Taxation (1963)	A-23	(2) N.Y. TSB-A-96(4)I (1996) — Resident Trust Not Taxed on Capital Gain	A-32
3. Comment	A-23	(3) N.Y. TSB-A-00(2)I (2000) — Resident Trust Not Taxable Even Though It Held Interest in LLC Managed By New York City Domiciliary	A-32
G. Taxation of Domiciliary or Resident Trustee or Fiduciary	A-23	(4) N.Y. TSB-A-04(7)I (2004) — Resident Trust Not Taxable if Corporate Trustee and Committee Members Are Not Domiciliaries	A-32
1. U.S. Supreme Court Cases	A-23	(5) In the Matter of the Petition of the John Heffer Trust (2006) — Resident Trust Not Taxable Once Domiciliary Trustee Resigned in Accordance with Governing Instrument	A-33
2. California Case	A-23		
H. Taxation of Trustee of Trust Having Domiciliary or Resident Beneficiary	A-23		
1. U.S. Supreme Court Cases	A-23		

	PAGE		PAGE
(6) In the Matter of Joseph Lee Rice III Family 1992 Trust (2010) — Resident Trust Not Taxable Once Trustee Became Nondomiciliary	A-33	9. South Carolina (South Carolina Income Tax)	A-56
(7) N.Y. TSB-A-10(4)I (2010) — Resident Trust No Longer Taxable Upon Death of Domiciliary Trustee	A-33	10. Tennessee (Hall Income Tax)	A-57
(8) N.Y. TSB-A-11(4)I (2011) — Resident Trust No Longer Taxable When Domiciliary Trustee Resigns	A-33	11. Texas	A-58
(9) N.Y. TSB-A-20(2)I (2020) — Nongrantor Trust with Any New York Source Income Will Be Taxed as Resident Trust	A-33	12. Virginia (Virginia Income Tax)	A-58
g. Matter of Michael A. Goldstein No. 1 Trust v. Tax Appeals Tribunal of the State of New York (2012) — New York Intermediate Appellate Court Holds that Interest on New York Income-Tax Refund Runs from Date of Filing of Amended Return Not from Date of Filing of Original Return	A-34	D. Midwest	A-61
5. Source Income	A-34	1. Illinois (Illinois Income Tax)	A-61
a. Introduction	A-34	2. Indiana (Indiana Income Tax)	A-62
b. Contributing Tangible Personal Property or Real Property to an Entity to Escape Source-Income Classification	A-35	3. Iowa (Iowa Personal Net Income Tax)	A-63
c. In re Ittleson (2005) — An Example of Source Income	A-35	4. Kansas (Kansas Income Tax)	A-63
6. Planning	A-36	5. Kentucky (Kentucky Income Tax)	A-64
B. Northeast (Other Than New York)	A-36	6. Michigan (Michigan Income Tax)	A-65
1. Connecticut (Connecticut Income Tax)	A-36	7. Minnesota (Minnesota Income Tax)	A-66
2. Delaware (Delaware Personal Income Tax)	A-38	8. Missouri (Missouri Income Tax)	A-67
3. District of Columbia (District of Columbia Income Tax)	A-39	9. Nebraska (Nebraska Income Tax)	A-68
4. Maine (Maine Income Tax)	A-39	10. North Dakota (North Dakota Income Tax)	A-69
5. Maryland (Maryland Income Tax; Maryland County Income Tax)	A-40	11. Ohio (Ohio Income Tax)	A-70
6. Massachusetts (Massachusetts Income Tax)	A-41	12. South Dakota	A-72
7. New Hampshire	A-43	13. West Virginia (West Virginia Personal Income Tax)	A-72
8. New Jersey (New Jersey Gross Income Tax)	A-43	14. Wisconsin (Wisconsin Income Tax)	A-72
9. Pennsylvania (Pennsylvania Personal Income Tax)	A-44	E. West (Other Than California)	A-74
10. Rhode Island (Rhode Island Personal Income Tax)	A-47	1. Alaska	A-74
11. Vermont (Vermont Income Tax)	A-48	2. Arizona (Arizona Income Tax)	A-74
C. South	A-48	3. Colorado (Colorado Income Tax)	A-75
1. Alabama (Alabama Income Tax)	A-48	4. Hawaii (Hawaii Income Tax)	A-76
2. Arkansas (Arkansas Income Tax)	A-50	5. Idaho (Idaho Income Tax)	A-76
3. Florida	A-51	6. Montana (Montana Individual Income Tax)	A-77
4. Georgia (Georgia Income Tax)	A-51	7. Nevada	A-78
5. Louisiana (Louisiana Income Tax)	A-53	8. New Mexico (New Mexico Income Tax)	A-78
6. Mississippi (Mississippi Income Tax)	A-54	9. Oregon (Oregon Personal Income Tax)	A-78
7. North Carolina (North Carolina Individual Income Tax)	A-54	10. Utah (Utah Individual Income Tax)	A-79
8. Oklahoma (Oklahoma Income Tax)	A-55	11. Washington	A-80
		12. Wyoming	A-80
		F. California (California Personal Income Tax)	A-81
		1. Introduction	A-81
		2. The Resident Fiduciary Test	A-81
		3. The Resident Noncontingent Beneficiary Test	A-82
		4. The Throwback Tax	A-82
		5. Other Rules	A-83
		6. CRTs	A-83
		7. Planning	A-83
		V. Planning Considerations for New Trusts	A-85
		A. Introduction	A-85
		B. Testamentary Trust Created by Domiciliary or Resident	A-85
		C. Inter Vivos Trust Created by Domiciliary or Resident	A-86
		D. Trust Administered in State	A-86
		E. Trust Having Domiciliary or Resident Trustee or Fiduciary	A-86
		F. Trust Having Domiciliary or Resident Beneficiary	A-86
		VI. Planning Considerations for Existing Trusts	A-87
		A. Introduction	A-87



B. Testamentary Trust Created by Domiciliary or Resident	A-87
C. Inter Vivos Trust Created by Domiciliary or Resident	A-87
D. Trust Administered in State	A-87
E. Trust Having Domiciliary or Resident Trustee or Fiduciary	A-87
F. Trust Having Domiciliary or Resident Beneficiary	A-87
G. Effecting the Move	A-87
1. Introduction	A-87
2. Changing Place of Administration	A-88
3. Changing a Domiciliary or Resident Trustee or Fiduciary to a Nondomiciliary or Nonresident Trustee or Fiduciary	A-89
H. Duty to Minimize Tax	A-89
I. Federal Transfer-Tax Consequences	A-90
J. Personal Jurisdiction and Taxing State's Forum Options	A-90
1. Limitations on Personal Jurisdiction	A-90
2. Perils for Taxing State of Litigating in Foreign Court	A-92
K. Taxpayers' Forum Options in Tax Controversies	A-93
1. Introduction	A-93
2. Bypass Administrative Appeals Process	A-93
3. Sue in Courts of Another State	A-94
4. File Suit in Federal Court	A-94
a. Background	A-94
b. A.F. Moore & Associates, Inc. v. Pappas (2020)	A-94
c. Freed v. Thomas (2020)	A-95

d. Frances M. Rosen Irrevocable Trust v. Oklahoma Tax Commission (2001)	A-95
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<b>VII. Reliance on Availability of Home State Courts Is Misplaced</b>	A-97
A. Exercise of Jurisdiction	A-97
1. Introduction	A-97
2. Restatement Approach	A-97
3. UTC Approach	A-97
4. UPC Approach	A-98
5. Comment	A-98
B. Full Faith and Credit	A-98
<b>VIII. Other Issues</b>	A-101
A. Simply Paying Tax Is Risky	A-101
B. Filing Position	A-101
C. Establishing Domicile or Residence of Future Beneficiaries	A-101
D. Establishing Place of Administration	A-101
E. Choosing a Jurisdiction for a Long-Term Trust	A-101
F. Source Income	A-102
G. Combining Nondomiciliary or Nonresident Trustee with Domiciliary or Resident Adviser, Protector, or Committee	A-103
H. Changing Testator or Trustor by Exercise of Power	A-103
I. State Income Taxation of CRTs	A-104
J. Self-Settled Trust Option — The “ING Trust”	A-104
K. Ethical Concerns	A-105
L. Practical Concerns	A-105
M. What Can States Do?	A-105

<b>TABLE OF WORKSHEETS</b>	B-1
----------------------------	-----