

**CITY INCOME TAX ACT (EXCERPT)**  
**Act 284 of 1964**

**141.627 Estates or trusts, deemed nonresidents; definitions.**

Sec. 27. An estate or trust is not subject to tax under this ordinance, except that it shall be treated as a nonresident individual for purposes of section 11 of this ordinance to the extent income of the estate or trust described in section 13 is not includible in the return of a resident individual as "income from estates and trusts". A resident individual shall include "income from estates and trusts" in his income subject to tax under this ordinance without regard to the situs of the estate or trust. For this purpose, an "estate" means the estate of a deceased person during the period of administration or settlement and a "trust" means an inter vivos or testamentary trust created by an individual for the benefit of 1 or more persons.

**History:** 1964, Act 284, Imd. Eff. June 12, 1964;—Am. 1965, Act 10, Imd. Eff. Apr. 18, 1965.