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§10-701.1.

An individual or a corporation may claim a credit against the State income tax for a taxable year in the amount of tax paid by a pass-through entity under § 10-102.1 of this title that is attributable to the individual's or corporation's share of the pass-through entity's nonresident taxable income, as defined in § 10-102.1(a)(6) of this title.

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