Utah Code Section 59-10-1103
Tax credit for pass-through entity taxpayer.

(1) As used in this section:
   (a) "Pass-through entity" means the same as that term is defined in Section 59-10-1402.
   (b) "Pass-through entity taxpayer" means the same as that term is defined in Section 59-10-1402.

(2) A pass-through entity taxpayer may claim a refundable tax credit against the tax otherwise due under this chapter if that pass-through entity taxpayer is a:
   (a) claimant;
   (b) estate; or
   (c) trust.

(3) The tax credit described in Subsection (2) is equal to the amount paid or withheld by the pass-through entity on behalf of the pass-through entity taxpayer described in Subsection (2) in accordance with Section 59-10-1403.2, other than a tax described in Subsection 59-10-1403.2(2).

(4) A pass-through entity taxpayer may not claim a tax credit under this section for an amount for which the pass-through entity taxpayer claims a tax credit under Section 59-7-614.4.