

**59-1-1407 Mathematical errors.**

- (1) The commission shall correct a mathematical error.
- (2) The commission shall provide notice to a person if:
  - (a) because of a mathematical error appearing on a return, an amount of tax, fee, or charge in excess of that shown upon the return is due; and
  - (b) an assessment of the amount of tax, fee, or charge is or will be made on the basis of what would have been the correct amount of tax, fee, or charge but for the mathematical error.
- (3) The notice required by Subsection (2):
  - (a) shall describe the mathematical error; and
  - (b) is not considered to be a notice of deficiency.
- (4) For purposes of Subsection (2):
  - (a) there is no restriction upon the assessment and collection of an amount of tax, fee, or charge described in Subsection (2); and
  - (b) the person described in Subsection (2) does not have a right to:
    - (i) file a petition to the commission on the basis of a notice provided under Subsection (2); or
    - (ii) apply for review by a district court or the Utah Supreme Court of the determination of a mathematical error by the commission.

Enacted by Chapter 212, 2009 General Session