

Superseded 5/10/2016

59-10-507 Return by a pass-through entity.

(1) As used in this section:

(a) "Pass-through entity" is as defined in Section 59-10-1402.

(b) "Taxable year" means a year or other time period that would be a taxable year of a pass-through entity if the pass-through entity were subject to taxation under this chapter.

(2) A pass-through entity having any income derived from or connected with Utah sources shall make a return for the taxable year as prescribed by the commission.