

Superseded 5/10/2016

59-10-514 Return filing requirements -- Rulemaking authority.

- (1) Subject to Subsection (3):
 - (a) an individual income tax return filed for a tax imposed in accordance with Part 1, Determination and Reporting of Tax Liability and Information, shall be filed with the commission:
 - (i) except as provided in Subsection (1)(a)(ii), on or before the 15th day of the fourth month following the last day of the taxpayer's taxable year; or
 - (ii) on or before the day on which a federal individual income tax return is due under the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that federal individual income tax return that is different from the due date described in Subsection (1)(a)(i);
 - (b) a fiduciary income tax return filed for a tax imposed in accordance with Part 2, Trusts and Estates, shall be filed with the commission:
 - (i) except as provided in Subsection (1)(b)(ii), on or before the 15th day of the fourth month following the last day of the taxpayer's taxable year; or
 - (ii) on or before the day on which a federal tax return for estates and trusts is due under the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that federal tax return for estates and trusts that is different from the due date described in Subsection (1)(b)(i); or
 - (c) a return filed in accordance with Section 59-10-507, shall be filed with the commission:
 - (i) except as provided in Subsection (1)(c)(ii), in accordance with Section 59-10-507; or
 - (ii) on or before the day on which a federal return of partnership income is due under the Internal Revenue Code if the Internal Revenue Code provides a due date for filing that federal return of partnership income that is different from the due date described in Subsection (1)(c)(i).
- (2) A person required to make and file a return under this chapter shall, without assessment, notice, or demand, pay any tax due:
 - (a) to the commission; and
 - (b) before the due date for filing the return determined without regard to any extension of time for filing the return.
- (3) In accordance with Title 63G, Chapter 3, Utah Administrative Rulemaking Act, the commission may make rules prescribing what constitutes filing a return with the commission.