

59-1-1405 Notice of deficiency -- Notice of assessment -- Amended return -- Exception.

- (1) Except as provided in Subsection (3) or (5), the commission shall mail a notice of deficiency to a person in accordance with Section 59-1-1404 if the commission finds there is:
 - (a) a deficiency in a tax, fee, or charge imposed; or
 - (b) an increase or decrease in a deficiency.
- (2) A notice of deficiency described in Subsection (1) shall contain:
 - (a) the details of the deficiency; and
 - (b) the manner of computing the tax.
- (3) If the commission estimates an amount of tax, fee, or charge due under Subsection 59-1-1406(2), the commission:
 - (a) shall mail a notice of deficiency:
 - (i) to the person for which the commission estimates the amount of tax, fee, or charge due; and
 - (ii) in accordance with Section 59-1-1404; or
 - (b) shall:
 - (i) mail a notice to the person for which the commission estimates the amount of tax, fee, or charge due:
 - (A) that the amount the commission estimates as a tax, fee, or charge is an assessment; and
 - (B) in accordance with Section 59-1-1404; and
 - (ii) provide in the notice described in Subsection (3)(b)(i) that if the person files an amended return within the time period provided in Section 59-1-1410, the commission shall replace the assessment with the amount shown on the person's amended return.
- (4) If the commission mails notice to a person under Subsection (3)(b), the person may file an amended return within the period provided in Section 59-1-1410 to replace the assessment of tax.
- (5) If the commission makes a jeopardy assessment under Part 7, Termination and Jeopardy Assessments Procedure:
 - (a) the commission is not required to mail a notice of deficiency described in Subsection (1) to the person against which the commission makes the jeopardy assessment; and
 - (b) the jeopardy assessment is subject to the procedures and requirements of Part 7, Termination and Jeopardy Assessments Procedure.

Enacted by Chapter 212, 2009 General Session