

**59-10-502 Persons required to file returns.**

An income tax return with respect to the tax imposed by this chapter shall be filed by:

- (1) every resident individual, estate, or trust required to file a federal income tax return for the taxable year; and
- (2) every nonresident individual, estate, or trust having federal gross income derived from sources within the state for the taxable year and required to file a federal income tax return for such taxable year.

Renumbered and Amended by Chapter 2, 1987 General Session