

59-10-505 Return by minor.

- (1) As used in this section, "parent" includes an individual who is entitled to the services of an individual who is a minor by reason of having parental rights and duties with respect to the individual who is a minor.
- (2) If an individual who is a minor is required to make a return under this chapter, the return shall include:
 - (a) all income attributable to the individual's personal services; and
 - (b) all other items of the individual's income.
- (3) The income of an individual who is a minor may not be included on the return of the individual's parent.
- (4) An expenditure attributable to the income of an individual who is a minor that is made by the individual or the individual's parent is considered to have been paid or incurred by the individual who is a minor.
- (5) A tax assessed against an individual who is a minor, to the extent attributable to income from personal services, if not paid by the individual, for all purposes is considered as being properly assessable against the individual's parent.

Amended by Chapter 212, 2009 General Session