

***Effective 5/10/2016***

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

- (1) Subject to Subsection (3) and Section 59-10-518:
  - (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 on or before the day on which a federal individual income tax return is due under the Internal Revenue Code;
  - (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 on or before the day on which a federal return for estates and trusts is due under the Internal Revenue Code; or
  - (c) a return filed in accordance with Section 59-10-507 shall be filed with the commission on or before the 15th day of the fourth month following the last day of the taxpayer's taxable year.
- (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, 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.

Amended by Chapter 87, 2016 General Session