

59-10-516 Filing extension -- Payment of tax -- Penalty -- Foreign residency.

- (1)
 - (a) The commission shall allow a taxpayer an extension of time for filing a return.
 - (b)
 - (i) For a return filed by a taxpayer except for a partnership, the extension under Subsection (1)(a) may not exceed six months.
 - (ii) For a return filed by a partnership, the extension under Subsection (1)(a) may not exceed five months.
- (2)
 - (a) Except as provided in Subsection (2)(b), the commission may not impose on a taxpayer during the extension period prescribed under Subsection (1) a penalty under Section 59-1-401 if the taxpayer pays, on or before the 15th day of the fourth month following the close of the taxpayer's taxable year, the lesser of:
 - (i) 90% of the total tax reported on the return for the current taxable year; or
 - (ii) 100% of the total tax liability for the taxable year immediately preceding the current taxable year.
 - (b) If a taxpayer fails to meet the requirements of Subsection (2)(a), the commission may apply to the total balance due a penalty as provided in Section 59-1-401.
- (3) If a federal income tax return filing is lawfully delayed pending a determination of qualification for a federal tax exemption due to residency outside of the United States, a taxpayer shall file a return within 30 days after that determination is made.

Amended by Chapter 271, 2010 General Session