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2R861. Tax Commission, Administration.

3R861-1A. Administrative Procedures.

4~~R861-1A-41. Date of Assessment Pursuant to Utah Code Ann. Sections 59-1-302.1 and 59-51-706.~~

6 (1) Except as provided in Subsections (2) and (3), "assessment date" means the date the
7 tax liability is posted to the records of the commission.

8 (2) For purposes of a tax liability determined through an audit and for which a notice of
9 deficiency has been mailed to the taxpayer, "assessment date" means:

10 (a) if a petition for redetermination has not been filed, the date:

11 (i) 30 days after a notice of deficiency has been mailed to the taxpayer;

12 (ii) 90 days after a notice of deficiency has been mailed to the taxpayer if the notice is
13 addressed to a person outside the United States or District of Columbia; or

14 (iii) the taxpayer agrees with the commission, in writing, on the existence and amount of
15 a tax liability, and consents to the assessment of the tax liability; or

16 (b) if a petition for redetermination has been filed, the date a tax liability resulting from a
17 final commission decision is posted to the records of the commission.

18 (3) In the case of interest charged to a taxpayer, "assessment date" means the assessment
19 date of the underlying tax liability.

20 (4) For purposes of Subsection (2), "deficiency" is defined as:

21 (a) provided in Section 59-7-516 in the case of a tax imposed under Title 59, Chapter 7,
22 Corporate Franchise and Income Taxes;

23 (b) provided in Section 59-10-523 in the case of a tax imposed under Title 59, Chapter
24 10, Individual Income Tax Act; or

25 (c) unless otherwise provided in statute, the amount by which the tax imposed exceeds
26 the excess of:

27 (I) the sum of:

28 (A) (i) the amount shown as the tax by the taxpayer upon his return, if the return was
29 made by the taxpayer and if an amount was shown on the return as the tax by the taxpayer; or

30 (ii) zero, if no return is filed, or the return does not show any tax; and

31 (B) amounts previously assessed (or collected without assessment) as a deficiency; less

32 (H) amounts previously abated, refunded, or otherwise repaid in respect of that tax.

33 (5) For purposes of Subsection (2), a notice of deficiency shall:

34 (a) be mailed by the commission as provided in Subsection 59-7-517(1)(a) in the case of
35 a tax imposed under Title 59, Chapter 7, Corporate Franchise and Income Taxes;

36 (b) be mailed by the commission as provided in Subsections 59-10-524(1) and (2) in the
37 case of a tax imposed under Title 59, Chapter 10, Individual Income Tax Act; or

38 (c) (i) (A) unless otherwise required by statute, be mailed to the taxpayer at the taxpayer's
39 last-known address if the commission determines that there is a deficiency in a tax; and

40 (ii) set forth the details of the deficiency and the manner of its computation.

41 (6) The commission may, at any time within the period prescribed for assessment, make
42 a supplemental assessment if it is ascertained that an assessment is imperfect or incomplete in
43 any material respect.

44 (7) The provisions of this rule apply to all taxes and fees collected by the commission
45 unless otherwise provided by statute.]

46 **KEY:** developmentally disabled, grievance procedures, taxation, disclosure requirements

47 **Effective:** 9/17/2009