

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

~~[R865-9I-27. Redetermination of Tax Deficiency by Tax Commission Pursuant to Utah Code Ann. Section 59-10-525.]~~

~~[A. If a taxpayer disagrees or has questions about a notice of deficiency, he may arrange to discuss these issues with officials of the Audit Division of the Tax Commission. This must be done prior to filing a petition for determination. The taxpayer may present evidence, legal authority, and argument on an informal basis with a view to reaching a mutual agreement to proper settlement of the case.]~~

~~[B. After a petition for redetermination has been filed, the petitioner shall be granted the opportunity to present evidence, legal authority, and argument in respect to the issues raised by the pleadings. Such presentations shall, under ordinary circumstances, be made initially to designated officials of the Audit Division of the Tax Commission with a view to resolving the case or at least to clearly define the areas of disagreement. If the case is not resolved in this way, and if the petitioner requests, a hearing may be granted before the Tax Commission to present evidence, legal authority and argument regarding the areas of disagreement. After such a hearing, the Tax Commission shall promptly notify the petitioner of its decision as prescribed in Utah Code Ann. Title 59, Chapter 1.]~~

KEY: historic preservation, income tax, tax returns, enterprise

Rule was Repealed on 3/11/03

59-10-525

