

R865. Tax Commission, Auditing.

R865-9I. Income Tax.

~~{R865-9I-28. Petition For Redetermination of Tax Commission Action On Claim For Refund Pursuant to Utah Code Ann. Section 59-10-533.}~~

~~[A. A petition for redetermination of Tax Commission action on a claim for refund shall be in letter form. In addition to the requirements of Utah Code Ann. Title 59, Chapter 1, the claim shall cite the law or rules upon which petitioner relies as a basis for the claim. It must be supported by documentary evidence to substantiate any facts upon which petitioner relies to support all claims if the burden of proof is upon the taxpayer as provided in Utah Code Ann. Section 59-10-543.]~~

~~[B. Any response to the Tax Commission's answer to the petition must be filed by mail, in letter form, within 15 days of receipt of the answer.]~~

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

59-10-533

Rule was repealed on 3/11/03

