

R865. Tax Commission, Auditing.

R865-11Q. Sales and Use Tax.

R865-11Q-1. Time Period Within Which an Employer Must Obtain an Experience Modification Factor Pursuant to Utah Code Ann. Section 34A-2-202.

A. An employer shall have until the due date of each annual return to obtain the experience modification factor.

B. The experience modification factor for a taxable year shall be the experience modification factor in effect on January 1 of the taxable year.

C. An employer that fails to obtain the annual experience modification factor within the period established in A. shall be required to use an experience modification factor of 2.0 and a safety factor of 2.0 to calculate the total calculated premium.

Effective: 6/22/00