

Utah Taxpayer Bill of Rights

Utah State Tax Commission

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Salt Lake City, Utah 84134
(801) 297-6299
1-800-662-4335
www.tax.utah.gov



If you need an accommodation under the Americans with Disabilities Act, contact the Tax Commission at (801) 297-3811, or TDD (801) 297-2020. Please allow three working days for a response.

Introduction

This publication explains your rights and responsibilities as a Utah taxpayer under Utah law and Tax Commission rules.

General Rights

Professional Service

You have the right to have your problems resolved in a quick, polite, uniform and professional manner. We evaluate our employees on the quality of their contacts with you.

Clear Information

You have the right to tax forms written in plain, understandable language. Please contact us if you see forms that are hard to understand or that do not contain enough information.

Privacy and Confidentiality

You have the right to have your tax returns and other information kept secure and confidential.

Reliance on Written Advice

If you give the Tax Commission sufficient, accurate information and receive written advice that is wrong, you may not have to pay penalties or interest resulting from that incorrect advice. See Pub 17, *Waivers*.

Suits Against the Tax Commission

If the Tax Commission or one of its employees intentionally or recklessly ignores published procedures, laws or rules, you have the right to bring a civil suit against the Tax Commission. In this suit, you may recover damages and costs up to \$100,000. However, if the court finds your suit is frivolous, you may receive a penalty of up to \$10,000.

Improperly Filed Liens

In the event a lien is improperly filed against your property, you have the right to have that lien withdrawn.

Assessment and Deficiency Notices

Assessment and deficiency notices explain additional taxes, penalties or interest, and give Tax Commission contact information.

Taxpayer Advocate Program

Not all problems can be resolved through normal channels. You may ask for the help of a technical research agent if you have an issue you have been unable to resolve through normal channels.

Filing Extension

You have an automatic six-month extension to file your individual income, fiduciary and corporate tax returns, and five months for partnership returns. This filing extension is not an extension to pay the tax. We will charge you a penalty if you do not pay the minimum tax, 90 percent of the current year's tax or 100 percent of the prior year's tax by the original return due date. State income tax withheld from your paycheck is treated as payment.

Interest will accrue on unpaid tax from the original filing due date until the tax is paid in full.

If you need to extend the filing date for tax returns (other than individual income, fiduciary, partnership and corporate taxes), you must apply in writing to the Tax Commission before the return due date.

Refund Claims

The Tax Commission will refund tax overpayments in a reasonable period of time after you file the original return. You can claim a refund for a past tax year by filing an amended return within:

- three years from the original return filing date, or
- two years from the date the tax was paid (whichever is later).

Contact the Tax Commission for refund information on taxes other than individual income tax.

Audits

Audit Location

Tax audits are done at the Tax Commission offices or at the taxpayer's location.

Audit Interview

The Tax Commission or taxpayer may request an audit interview to get audit information. During the interview, the auditor will explain the process. The following rights apply to all audit interviews:

- 1) Whenever possible, the Tax Commission will work with you to schedule an audit interview.
- 2) You may record your audit interview.
- 3) An attorney or representative with your power of attorney may represent you.

Notice of Audit Results

You will receive a Statutory Notice after we finish the audit of your account. The Statutory Notice is a legal and binding statement of your tax liability. If you do not agree with the Statutory Notice, you may request a division conference to discuss the issues. You may appeal the notice if the division conference does not resolve the matter. You must appeal in writing within 30 days of the Statutory Notice date. See *Appeals Procedures*, below.

Collections Procedures

Collections Process

The Taxpayer Services Division collects past due taxes, audit deficiencies, penalties and interest. We will mail letters or billings of past due amounts to your address on record. You must notify the Tax Commission of all address changes. Agents may also contact you by phone or in person to resolve your debt. (See *Payment Agreements*, below.)

The Tax Commission may file a court warrant to place a public lien or judgment on your real and personal property if you don't pay your tax. Liens may hurt your credit rating. We may also use a lien to garnish your wages, bank accounts or other real property. When a corporation, LLC or LLP fails to collect and pay trust taxes, we will file liens against all responsible persons. See Utah Code §59-1-302.

Division Conference

You may speak with the agent handling your account or that agent's supervisor at any time during the collection process. In certain cases, you may have the right to begin the appeals process. See *Appeals Procedures*, below.

Payment Agreements

In some cases, the Tax Commission may make a short-term agreement with you to pay your taxes, penalties and interest. We may, however, revise or cancel a payment agreement if:

- your financial condition changes,
- you gave incorrect information about your financial condition, or
- you do not meet the terms of the agreement.

You have the right to reasonable notice if we revise or cancel your payment agreement.

Appeals Procedures

Appeals

You may file an appeal if you disagree with a Tax Commission action. You may also appeal:

- Property tax decisions of the local boards of equalization
- Centrally assessed property tax assessments

Representation

You may represent yourself or have someone represent you at every stage of the appeal.

Filing an Appeal

You must appeal in writing, within:

- 30 days of the notice date on the action you are challenging, or
- 90 days of the notice date on the action if you are outside the United States.

Include the following information in your appeal:

- 1) your name, address and daytime phone number;
- 2) the tax type, the tax period and the amount of tax, penalty, interest or other issue in dispute;
- 3) the agency's file or other reference number, if known;
- 4) a copy of the letter or document you are appealing;
- 5) the relief or action sought;
- 6) a statement of facts, summary of arguments and authorities relied upon, including any laws or rules, forming the basis for relief or action you are seeking; and
- 7) the names and addresses of everyone receiving a copy of the appeal.

You can get form TC-738, *Petition for Redetermination*, at tax.utah.gov/forms, or by calling or visiting one of our offices.

Appeal Proceedings

The steps in your appeal proceedings depend on the type and complexity of your appeal. They may include:

Status and Scheduling Conferences

You may have to appear for a status or scheduling conference. Conferences are held to cover any issues that may help speed up the appeal process.

Initial Hearing

An initial hearing may be held to try resolving the dispute without a formal hearing. Status and scheduling conferences may be held at the same time as the initial hearing. Parties may agree to a mediation conference instead of the initial hearing.

Hearings

If the parties waive the initial hearing or if either party appeals the decision from the initial hearing, we will schedule a formal hearing. You will be given the hearing date at least 10 days in advance. The Tax Commission records all formal hearings. You have the right to buy a recording of your hearing.

Agency Review

The Commission will automatically review the hearing officer's order. You do not need to petition for agency review.

Written Order

You will receive a written order within a reasonable time after the appeal. This order will give you the Commission's decision and further appeal rights.

Agency Reconsideration

You have the right to file a petition for reconsideration if you:

- believe there has been a mistake of law or fact, or
- have newly discovered evidence that was not available at the time of the hearing.

You must file a petition detailing the basis of your request within 20 days of the Commission order date.

Appellate Review

You have the right to judicial review of the Commission's final decision by the District Court or Utah Supreme Court. You must post security or obtain a waiver to request this appeal. See Utah Code §59-1-611.

Taxpayer Assistance

You can get help at any of the following locations.

Salt Lake City (main office)

Utah State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134
801-297-2200 or
1-800-662-4335

Ogden

2540 Washington Blvd., 6th Floor
Ogden, UT 84401
801-626-3460

Provo

Provo Regional Center
150 East Center Street, Suite 1300
Provo, UT 84606
801-374-7071

Washington County

100 South 5300 West
Hurricane, UT 84737
435-251-9520