

**PARTNERSHIP TAX RETURN FILING**

**DEADLINES**

2010 GENERAL SESSION

STATE OF UTAH

**Chief Sponsor: J. Stuart Adams**

House Sponsor: Todd E. Kiser

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**LONG TITLE**

**General Description:**

This bill amends the Individual Income Tax Act to address partnership return filing deadlines.

**Highlighted Provisions:**

This bill:

- ▶ modifies return filing deadlines for a partnership; and
- ▶ makes technical and conforming changes.

**Monies Appropriated in this Bill:**

None

**Other Special Clauses:**

This bill has retrospective operation for a taxable year beginning on or after January 1, 2010.

**Utah Code Sections Affected:**

AMENDS:

**59-10-516**, as last amended by Laws of Utah 2007, Chapter 269

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*Be it enacted by the Legislature of the state of Utah:*

Section 1. Section **59-10-516** is amended to read:

**59-10-516. Filing extension -- Payment of tax -- Penalty -- Foreign residency.**

(1) (a) The commission shall allow a taxpayer an extension of time for filing [returns]  
a return.

30 (b) ~~[The]~~ (i) For a return filed by a taxpayer except for a partnership, the extension  
31 under Subsection (1)(a) may not exceed six months.

32 (ii) For a return filed by a partnership, the extension under Subsection (1)(a) may not  
33 exceed five months.

34 (2) (a) Except as provided in Subsection (2)(b), the commission may not impose on a  
35 taxpayer during the extension period prescribed under Subsection (1) a penalty under Section  
36 59-1-401 if the taxpayer pays, on or before the 15th day of the fourth month following the  
37 close of the taxpayer's taxable year, the lesser of:

38 (i) 90% of the total tax reported on the return for the current taxable year; or

39 (ii) 100% of the total tax liability for the taxable year immediately preceding the  
40 current taxable year.

41 (b) If a taxpayer fails to meet the requirements of Subsection (2)(a), the commission  
42 may apply to the total balance due a penalty as provided in Section 59-1-401.

43 (3) If ~~[any]~~ a federal income tax return filing is lawfully delayed pending a  
44 determination of qualification for a federal tax exemption due to residency outside of the  
45 United States, a taxpayer shall file a return within 30 days after that determination is made.

46 **Section 2. Retrospective operation.**

47 This bill has retrospective operation for a taxable year beginning on or after January 1,  
48 2010.