

DRAFT

R865. Tax Commission, Auditing.

R865-19S. Sales and Use Tax.

R865-19S-12. Filing of Returns Pursuant to Utah Code Ann. Sections 59-12-107, 59-12-111, and 59-12-118.

(1) ~~[(a) Every person responsible for the collection of the tax under the act]~~ A seller that is licensed with the Tax Commission under Title 59, Chapter 12, Sales and Use Tax Act, shall file a return with the ~~[Tax C]~~commission ~~[whether or not sales]~~ as required by statute, regardless of whether tax is due.

~~[(b) The return filed by a remote seller under Subsection 59-12-107(4) shall be the return the seller would have filed if the seller were not a remote seller.~~

~~———— (2) If the due date for a return falls on a Saturday, Sunday, or legal holiday, the return will be considered timely filed if it is received on the next business day.~~

(2) The return required by Subsection (1) shall be filed with the commission in an electronic format approved by the commission.

~~[(4) Sales and use tax returns shall be filed and paid monthly or quarterly with the following exceptions:~~

~~———— (a) New businesses that expect annual sales and use tax liability less than \$1,000, shall be assigned an annual filing status unless quarterly filing status is requested.~~

~~———— (b)(i) Businesses currently assigned a quarterly filing status, in good standing and reporting less than \$1,000 in tax for the preceding calendar year may be changed to annual filing status.~~

~~———— (ii) The Tax Commission will notify businesses, in writing, if their filing status is changed to annual.~~

~~———— (c)(i) Businesses assigned an annual filing status reporting in excess of \$1,000 for a calendar year, will be changed to quarterly filing status.~~

~~———— (ii) The Tax Commission will notify businesses, in writing, if their filing status is changed to quarterly.~~

~~———— (5) Annual returns are due on January 31 following the calendar year end. The Tax Commission may revoke the annual filing status if sales tax collections are in excess of \$1,000 or as a result of delinquent payment history.]~~