

Income/Franchise:

Utah State Tax Commission Updates Nexus Publication for Businesses, Including Varying Standards by Tax Type

Publication No. 37, Utah State Tax Comm. (rev. 10/23/23). The Utah State Tax Commission updated its publication that defines nexus and provides general guidelines for determining whether a business entity's activities create nexus with Utah for state corporate income/franchise and sales tax purposes. For Utah corporate income/franchise tax purposes, the publication explains that businesses earning income from Utah sources, other than from merely soliciting sales of tangible personal property, generally must file a "Utah corporation franchise and income tax return." The publication provides a non-exhaustive list of various activities that establish nexus in Utah for state corporate income/franchise and sales tax purposes, as well as explains how to request an agreement to resolve any prior business tax liabilities from the Utah Special Services Division's "Voluntary Disclosure Program." Please contact us with any questions.

URL: <https://tax.utah.gov/forms/pubs/pub-37.pdf>

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