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INDEPENDENT REGULATORY REVIEW COMMISSION

333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

February 19, 2013

Honorable Michael W. Brubaker, Majority Chairman
Senate Finance Committee
168 Main Capitol
Harrisburg, PA 17120


Re: Regulation #15-456 (IRRC #2940)
Department of Revenue
Personal Income Tax; Amended Returns

Dear Senator Brubaker:

The above referenced regulation meets all of the criteria under Section 5(g) of the Regulatory Review Act (71 P.S. § 745.5(g)). Therefore, the regulation was deemed approved on November 30, 2012. A letter was delivered to Honorable Daniel Meuser, Secretary, Department of Revenue, and the Legislative Reference Bureau. Because the General Assembly had adjourned *sine die*, we were precluded from providing you with a copy of that letter at that time.

If you or your staff have any questions, please contact me.

Very truly yours,



David Sumner
Executive Director
sfh