



COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE
HARRISBURG, PENNSYLVANIA
17128-1100

THE SECRETARY

(717) 783-3680

October 4, 2011

Honorable Mike Brubaker
Chairman
Senate Finance Committee
Senate of Pennsylvania
Room 168, Main Capitol
Harrisburg, PA 17120-3036

RECEIVED
OCT 04 2011
HARRISBURG OFFICE

Dear Senator Brubaker:

Enclosed is a copy of a final-form regulation for review by your committee.

In addition to submitting the regulation, the Department is providing a copy of a detailed Regulatory Analysis Form in compliance with Executive Order 1996-1, "Regulatory Review and Promulgation."

The Department of Revenue will provide your committee with any assistance you require to facilitate a thorough review of this final-form regulation.

Sincerely,

A handwritten signature in dark ink, appearing to read "D. Meuser", written over a light blue circular watermark.

Daniel Meuser
Secretary of Revenue

Enclosure

FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

11/23/10

DO NOT WRITE IN THIS SPACE

<p>Copy below is hereby approved as to form and legality. Attorney General</p> <p>By: _____ (Deputy Attorney General)</p>	<p>Copy below is hereby certified to be true and correct copy of a document issued, prescribed or promulgated by:</p> <p>PA Department of Revenue _____ (AGENCY)</p> <p>DOCUMENT/FISCAL NOTE NO. <u>15-449</u></p> <p>DATE OF ADOPTION _____</p>	<p>Copy below is hereby approved as to form and legality. Executive or Independent Agencies</p> <p><i>[Signature]</i> Andrew C. Clark SEP 7 2011</p> <p>DATE OF APPROVAL _____</p> <p>(Deputy General Counsel) (Chief Counsel Independent Agency) (Strike-inapplicable title)</p>
<p>DATE OF APPROVAL _____</p> <p><input type="checkbox"/> Check if applicable Copy not approved. Objections attached.</p>	<p>BY <u><i>C. Daniel Hassell</i></u> C. Daniel Hassell TITLE <u>Secretary of Revenue</u> (Executive Officer, Chairman or Secretary)</p>	<p><input type="checkbox"/> Check if applicable. No Attorney General Approval or objection within 30 days after submission.</p>

NOTICE OF FINAL RULEMAKING

DEPARTMENT OF REVENUE

61 Pa. Code §§ 117.9, 117.9b & 117.9c

Amendments to Chapter 117. Return and Payment of Tax

Department of Revenue - Notice of Final Rulemaking

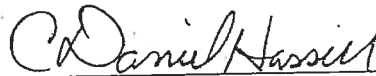
61 Pa. Code §§ 117.9, 117.09b & 117.9c

Amendments to Chapter 117
Return and Payment of Tax

15-449

SECRETARY'S CERTIFICATION

I, C. Daniel Hassell, do hereby certify that I have reviewed this regulation and determined that the regulation is consistent with the principles outlined in Executive Order 1996-1.



C. Daniel Hassell
Secretary of Revenue

Department of Revenue - Notice of Final Rulemaking

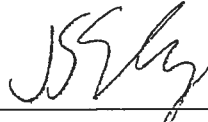
61 Pa. Code §§ 117.9, 117.09b & 117.9c

Amendments to Chapter 117
Return and Payment of Tax

15-449

FORM AND LEGALITY

I certify that I have reviewed this regulation for form and legality, that I have discussed any legal and policy issues with the attorneys responsible for this regulation, that I have made all appropriate revisions and that all information contained in the Preamble and Annex A is current and accurate.

 11/1/10

Jeffery Snavelly
Acting Chief Counsel