



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

RECEIVED

OCT 17 2012

HARRISBURG OFFICE

THE SECRETARY

(717) 783-3680

October 18, 2012

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

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 blue ink, appearing to read "D. Meuser".

Daniel Meuser
Secretary of Revenue

Enclosure

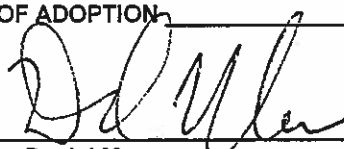
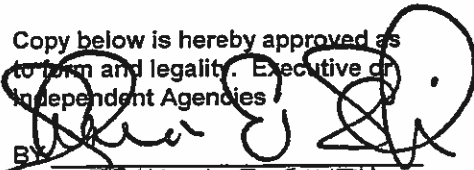
CDL-1

FACE SHEET
FOR FILING DOCUMENTS
WITH THE LEGISLATIVE REFERENCE BUREAU

(Pursuant to Commonwealth Documents Law)

9/20/12

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>DATE OF APPROVAL _____</p> <p><input type="checkbox"/> Check if applicable Copy not approved. Objections attached.</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>15-456</u></p> <p>DATE OF ADOPTION _____</p> <p>BY <u></u> Daniel Meuser TITLE <u>Secretary of Revenue</u> (Executive Officer, Chairman or Secretary)</p>	<p>Copy below is hereby approved as to form and legality. Executive of Independent Agencies</p> <p>BY <u></u> SHAWN E. SMITH</p> <p>OCT 11 2012</p> <p>DATE OF APPROVAL _____</p> <p>(Deputy General Counsel) (Chief Counsel Independent Agency) (Strike inapplicable title)</p> <p><input type="checkbox"/> Check if applicable. No Attorney General Approval or objection within 30 days after submission.</p>
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NOTICE OF FINAL RULEMAKING

DEPARTMENT OF REVENUE

61 Pa. Code §§ 117.1, 117.7, 119.13,
119.13a, 119.13b, 119.18 and 121.25

Personal Income Tax - Amended Returns

Department of Revenue - Notice of Final Rulemaking

61 Pa. Code, §§ 117.1, 117.7, 119.13,
119.13a, 119.13b, 119.18 and 121.25

Personal Income Tax - Amended Returns

15-456

SECRETARY'S CERTIFICATION

I, Daniel Meuser, 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.



Daniel Meuser
Secretary of Revenue

Department of Revenue - Notice of Final Rulemaking

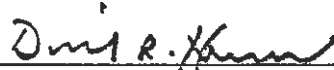
61 Pa. Code, §§ 117.1, 117.7, 119.13,
119.13a, 119.13b, 119.18 and 121.25

Personal Income Tax - Amended Returns

15-456

FORM AND LEGALITY

I hereby 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.



David R. Kraus
Chief Counsel