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INDEPENDENT REGULATORY REVIEW COMMISSION
333 MARKET STREET, 14TH FLOOR, HARRISBURG, PA 17101

February 2, 2006

Honorable Gregory C. Fajt, Secretary
Department of Revenue
Strawberry Square, 11th Floor
Harrisburg, PA 17128

Re: Regulation #15-431 (IRRC #2514)
Department of Revenue
Proof Required to Establish Credit

Dear Secretary Fajt:

The Independent Regulatory Review Commission approved the subject regulation today. Our order is enclosed and will be available on our website at www.irc.state.pa.us.

We appreciate the joint effort that went into producing a regulation that meets the criteria and intent of the Regulatory Review Act.

Sincerely,

Arthur Coccodrilli
Acting Chairman
wbg
Enclosure

cc: Honorable Jane M. Earll, Chairwoman, Senate Finance Committee
Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee
Honorable Dennis E. Leh, Majority Chairman, House Finance Committee
Honorable David K. Levdansky, Democratic Chairman, House Finance Committee

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held February 2, 2006

Alvin C. Bush, Vice Chairman, by Phone
Arthur Coccodrilli, Acting Chairman
John F. Mizner, Esq.
Murray Ufberg, Esq.

Regulation No. 15-431
Department of Revenue
Proof Required to Establish Credit

On December 13, 2005, the Independent Regulatory Review Commission (Commission) received this regulation from the Department of Revenue (Department). This rulemaking amends 61 Pa. Code § 111.5. Notice of proposed rulemaking was omitted for this regulation; it will become effective upon publication in the *Pennsylvania Bulletin*.

This amendment brings an existing regulation into consistency with the Department policy of not requiring a signed copy of an out-of-state tax return to qualify for credit for taxes paid to another state. In addition to facilitating tax filings, it will save the Commonwealth approximately \$200,000 in processing costs.

We have determined this regulation is consistent with the statutory authority of the Department (72 P.S. §§ 7333(c) and 7354) and the intention of the General Assembly. Having considered all of the other criteria of the Regulatory Review Act, we find promulgation of this regulation is in the public interest.

BY ORDER OF THE COMMISSION:

This regulation is approved.




Arthur Coccodrilli, Acting Chairman