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INDEPENDENT REGULATORY REVIEW COMMISSION

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

June 9, 2010

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

Re: Regulation #15-448 (IRRC #2829)
Department of Revenue
Personal Income Tax - Innocent Spouse Relief

Dear Secretary Hassell:

Enclosed are the Commission's comments for consideration when you prepare the final version of this regulation. These comments are not a formal approval or disapproval of the regulation. However, they specify the regulatory review criteria that have not been met.

The comments will be available on our website at www.irrc.state.pa.us. If you would like to discuss them, please contact me.

Sincerely,



Kim Kaufman
Executive Director

wbg

Enclosure

cc: Honorable Patrick M. Browne, Majority Chairman, Senate Finance Committee
Honorable Jim Ferlo, Minority Chairman, Senate Finance Committee
Honorable David K. Levdansky, Majority Chairman, House Finance Committee
Honorable Samuel E. Rohrer, Minority Chairman, House Finance Committee
Robert A. Mulle, Esq., Office of Attorney General
Andrew Clark, Esq., Office of General Counsel

Comments of the Independent Regulatory Review Commission



Department of Revenue Regulation #15-448 (IRRC #2829)

Personal Income Tax - Innocent Spouse Relief

June 9, 2010

We submit for your consideration the following comments on the proposed rulemaking published in the April 10, 2010 *Pennsylvania Bulletin*. Our comments are based on criteria in Section 5.2 of the Regulatory Review Act (71 P.S. § 745.5b). Section 5.1(a) of the Regulatory Review Act (71 P.S. § 745.5a(a)) directs the Department of Revenue (Department) to respond to all comments received from us or any other source.

Implementation Procedures.

In a letter dated April 19, 2010, Representative Samuel Rohrer, Republican Chairman of the House Finance Committee, commented with two concerns. First, he requests further clarification from the Department regarding the seven year delay of these regulations relating to Act 87 of 2002. Second, he asks for further explanation regarding how often the Department chooses to utilize policies rather than regulations via the regulatory process. We request that the Department provide a detailed response to these concerns with the submittal of the final-form regulation.

Facsimile Cover Sheet



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

To: Mary Sprunk
Agency: Department of Revenue
Phone: 3-7524
Fax: 2-1459
Date: June 9, 2010
Pages: 3

Comments: We are submitting the Independent Regulatory Review Commission's comments on the Revenue Department's regulation #15-448 (IRRC #2829). Upon receipt, please sign below and return to me immediately at our fax number 783-2664. We have sent the original through interdepartmental mail. You should expect delivery in a few days. Thank you.

Accepted by: _____

Mary R Sprunk

Date: _____

6/9/10