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INDEPENDENT REGULATORY REVIEW COMMISSION

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

October 21, 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:

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

Chairman

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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

**INDEPENDENT REGULATORY REVIEW COMMISSION
APPROVAL ORDER**

Commissioners Voting:

Public Meeting Held October 21, 2010

Arthur Coccodrilli, Chairman
George D. Bedwick, Vice Chairman
S. David Fineman, Esq.
Silvan B. Lutkewitte, III
John F. Mizner, Esq.

Regulation No. 15-448 (#2829)
Department of Revenue
Personal Income Tax - Innocent Spouse Relief

On March 29, 2010, the Independent Regulatory Review Commission (Commission) received this proposed regulation from the Department of Revenue (Department). This rulemaking amends 61 Pa. Code § 119.30. The proposed regulation was published in the April 10, 2010 *Pennsylvania Bulletin* with a 30-day public comment period. The final-form regulation was submitted to the Commission on September 10, 2010.

This regulation implements a provision of Act 87 of 2002 which allows an innocent spouse to claim relief from state tax liability if the spouses are separated and the innocent spouse was unaware of an understatement of taxes in the joint filing.

We have determined this regulation is consistent with the statutory authority of the Department (72 P.S. § 3310-212(d)) 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, Chairman