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INDEPENDENT REGULATORY REVIEW COMMISSION

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

July 5, 2012

Honorable Daniel Meuser, Secretary Department of Revenue Strawberry Square, 11th Floor Harrisburg, PA 17128

Re: Regulation #15-456 (IRRC #2940) Department of Revenue Personal Income Tax; Amended Returns

Dear Secretary Meuser:

The Independent Regulatory Review Commission has reviewed your proposed regulation. We have no objections, comments, or recommendations to offer on this regulation. If you deliver the final-form regulation without revisions, and the committees do not take any action, it will be deemed approved.

Very truly yours,

David Sumner Executive Director sfh

cc: Honorable Michael W. Brubaker, Majority Chairman, Senate Finance Committee Honorable John N. Wozniak, Minority Chairman, Senate Finance Committee Honorable Kerry A. Benninghoff, Majority Chairman, House Finance Committee Honorable Phyllis Mundy, Minority Chairman, House Finance Committee Robert A. Mulle, Esq., Office of Attorney General Shawn E. Smith, Office of General Counsel