

Department of Revenue Regulation #15-456 (IRRC #2940)

Personal Income Tax; Amended Returns

Section 5(g) of the Regulatory Review Act provides that the Commission is deemed to have approved a final-form regulation when the Commission did not file comments on the proposed regulation. Further, disapproval of the final-form regulation shall relate only to changes which the agency made to the proposed regulation or to recommendations, comments or objections which a committee conveyed to the agency or the Commission.

For this regulation, the Commission did not comment at proposed, the agency made no changes, and the committees conveyed no recommendations, comments or objections. Therefore, it was deemed approved on November 30, 2012.