

3091



March 1, 2016

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RECEIVED  
IRRC

Via electronic mail

Jacqueline Cook, Chairman  
Board of Finance and Revenue  
1101 South Front Street  
Suite 400  
Harrisburg, PA 17104-2539

Re: Reg. #64-5: General Provisions; Tax and Other Appeal Proceedings (IRRC #3091)

Dear Ms. Cook:

On behalf of the Pennsylvania Institute of Certified Public Accountants (PICPA) and the Pennsylvania Chamber of Business and Industry (PA Chamber), we are writing in support of the Board of Finance and Revenue (BF&R) final-form rulemaking currently pending before the Independent Regulatory Review Commission.

Act 52 of 2013 made significant changes to the organizational structure and representation procedures of the BF&R. The legislation was drafted with the full support of the PICPA, the PA Chamber, and other business organizations in response to years of public criticism regarding the BF&R's lack of independence from the Pennsylvania Department of Revenue, whose decisions were the subject of the appeal. Treasury worked in a bipartisan fashion with leaders of the business, legal and tax accounting communities throughout the legislative process.

The final-form regulations reflect an equitable balance between the needs of taxpayers and those professionals that provide representation before the BF&R. We support the rulemaking in its current form.

Thank you.

Sincerely,

Samuel Denisco  
Vice President – PA Chamber

Peter N. Calcara, CAE  
Vice President – PICPA

cc: Independent Regulatory Review Commission

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