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Kathy Cooper

Subject: FW: Department of Revenue Proposed Regulation "Withholding of Tax" (#15-459)

From: Peter N. Calcara [<mailto:PCalcara@picpa.org>]

Sent: Monday, November 27, 2017 7:41 PM

To: msprunk@pa.gov

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Ms. Sprunk:

I am writing on behalf of the Pennsylvania Institute of Certified Public Accountants (PICPA) regarding the Department of Revenue's proposed Withholding of Tax regulation (#15-459). The PICPA has no objections to the proposed regulation as drafted; however, we did receive some comments from PICPA members that lowering the number of wage and tax withholding statements (Form W-2) from 250 to 10 may prove to be a hardship for some small businesses. We encourage the Department to engage the tax practitioner community as well as business organizations to educate employers once this change goes into effect. Lastly, what is the penalty if the annual reconciliation meets the electronic transmission threshold, but is submitted on paper?

Founded in 1897, the PICPA is the second-oldest and the fifth-largest CPA organization in the United States. Membership includes more than 22,000 practitioners in public accounting, business and industry, government, and education. The PICPA strives to work with state and federal legislative and regulatory bodies and the public to develop sound public policy in the areas of accounting, auditing, and taxation.

Thank you.

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The opinions expressed herein are my own, and do not reflect those of the Pennsylvania Institute of Certified Public Accountants, or the Institute/Foundation's officers, members or employees.

