

Regulation-Pronouncement Status Report

PA DEPARTMENT OF REVENUE
OFFICE OF CHIEF COUNSEL
REGULATION - PRONOUNCEMENT STATUS REPORT

Third Quarter, 2010

Personal Income Tax

§ 119.30 (Final Rulemaking)(15-448)

Innocent Spouse Relief

STATUS: The Department drafted a proposed rulemaking to clarify the Department's policy on innocent spouse relief for Pennsylvania Personal Income Tax as enacted under Act 87 of 2002. The proposed rulemaking was published at 40 Pa.B. 1916 (April 10, 2010). The public comment period ended May 10, 2010. During the Third Quarter, 2010, the Department will begin the "Final" rulemaking process.

§§ 101.1, 115.5, 117.2, 117.9a, 117.10, 117.12, 117.13, 119.12, 121.15, 121.23 and 127.1
(Proposed Rulemaking)

Support Offset and Other Personal Income Tax Provisions

STATUS: The Department has drafted a proposed rulemaking to amend certain regulatory provisions to provide for the intercept of income tax refunds from individuals who are delinquent in support payments and redirect the funds accordingly. Other amendments are proposed to update and/or clarify personal income tax provisions. Public Outreach was conducted during 2nd Quarter, 2007. The Department is reviewing the public outreach comments and will continue the approval process during the 3rd Quarter, 2010.

§§ 117.9 & 117.9b (Proposed Rulemaking)

Amendments to Chapter 117. Return and Payment of Tax

STATUS: The proposed rulemaking was published at 40 Pa.B. 3122 (June 12, 2010) with a 30-day comment period. Public comments are due to the Department by July 12, 2010. IRRC will have an additional 30 days to comment.

§§ 101.1, 107a.1 - 107a.9 (Proposed Rulemaking)

Pennsylvania Subchapter S Corporations - Election Language

STATUS: The Department is drafting a proposed rulemaking as a result of Act 2006-67, which made significant changes to how S corporations are taxed under Pennsylvania Personal Income Tax. Public Outreach will be conducted when the drafting has been completed.

Sales and Use Tax

§ 53.1 (Final Rulemaking) (15-446)

Amendments to 61 Pa. Code § 53.1 Clothing

STATUS: The final rulemaking was effective upon publication at 40 Pa.B. 1746 (April 3, 2010). The amendments to § 53.1 were codified in the June 2010 supplement to the *Pennsylvania Code*.

Corporate Net Income Tax

§§ 151.14, 153.54 & 153.66 (Final Rulemaking)(15-445)

Amended Report

STATUS: The final rulemaking was effective upon publication at 40 Pa.B. 3356 (June 19, 2010). The amendments will be codified in a future supplement to the *Pennsylvania Code*.

Statements of Policy

(None pending)