



COMMONWEALTH of VIRGINIA

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To: Craig M. Burns
Commissioner
Department of Taxation

From: Elizabeth B. Myers
Assistant Attorney General

Date: June 29, 2016

Subject: 23VAC10-20-180; 23VAC10-100; 23VAC10-115; 23VAC10-120
Amendment of the General Provisions Applicable to All Taxes Administered by the Department of Taxation, Individual Income Tax, Fiduciary Income Tax, and Corporation Income Tax Regulations to Eliminate Unnecessary and Repetitive Information.

I have reviewed the Department of Taxation's (the Department) proposed amendments to the General Provisions Applicable to All Taxes Administered by the Department of Taxation, Individual Income Tax, Fiduciary Income Tax, and Corporation Income Tax Regulations. These amendments will strike provisions that are no longer accurate and consolidate certain provisions. The affected provisions deal with the due dates for filing amended tax returns, as well as the definition of a final determination for purposes of determining when a taxpayer is required to file an amended return based on a change in any federal tax. In my view, as counsel to the Department of Taxation, the Department has the authority to take this regulatory action.

This memorandum addresses legal matters only and is not intended to serve, nor should it be construed, as a comment for or against the merits of the proposed regulatory action.
