

## **MEMORANDUM**

**To: Department of Planning and Budget**

**From: Mark C. Haskins**  
**Director of Policy Development**  
**Virginia Department of Taxation**

**Date: November 21, 2006**

**Re: Agency Response to DPB Economic Impact Analysis Regarding  
Repeal of Six Corporation Income Tax Regulations that Provide no  
Additional Guidance to Clear and Unambiguous Statutes**

The Agency agrees with the Department of Planning and Budget's Economic Impact Analysis.