



# COMMONWEALTH of VIRGINIA

*Department of Taxation*

## MEMORANDUM

**To:** Department of Planning and Budget

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

**Date:** January 21, 2009

**Re:** Agency Response to DPB Economic Impact Analysis Regarding the Amendment of the Penalties and Interest; Audits Regulation Section under Chapter 210 of Title 23 of the Virginia Administrative Code.

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

