



# **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:** 23VAC10-112-40; 23VAC10-112-41  
**Repeal of Unnecessary Sections of the Declaration of Estimated Income  
Tax by Individuals Regulation**

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I have reviewed the Department of Taxation's (the Department) proposed amendments to the Declaration of Estimated Income Tax by Individuals Regulations, found at 23 VAC 10-112. This regulatory action will repeal sections of the Declaration of Estimated Income Tax by Individuals Regulations, 23VAC10-112-40 and 23VAC10-112-41, which provide no additional guidance to clear and unambiguous statutes. The repeal of these sections does not reflect a change in existing tax policy and will have no impact on the administration of the 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.

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