

RULES AND REGULATIONS

Title 61—REVENUE

DEPARTMENT OF REVENUE

[61 PA. CODE CH. 35]

[CORRECTION]

Enforcement; Tax Examinations and Assessments

An error occurred in the document amending § 35.1 (relating to tax examinations and assessments) which appeared at 28 Pa.B. 1522, 1529 (March 28, 1998). Ellipses were inadvertently omitted at the end of the section. The correct version of § 35.1 appears in Annex A, with ellipses referring to the existing text of the section.

Annex A

TITLE 61. REVENUE

Subpart B. GENERAL FUND REVENUES

ARTICLE II. SALES AND USE TAX

CHAPTER 35. TAX EXAMINATIONS AND ASSESSMENTS

§ 35.1. Tax examinations and assessments.

(a) *Examinations.* Tax examinations shall conform with the following:

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(2) *Audits.* Audits shall be conducted in accordance with Chapter 8a (relating to enforcement).

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