

**Subpart D. [Reserved]**

<b>Chap.</b>		<b>Sec.</b>
<b>131.</b>	<b>[Reserved]</b> .....	<b>131.1</b>

**Source**

The provisions of this Subpart D reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (61857), (50474) to (50475) and (55347) to (55353).

**CHAPTER 131. [Reserved]**

**Source**

The provisions of this Chapter 131 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (50474) to (50475) and (55347) to (55353).

**§ 131.1. [Reserved].**

**Source**

The provisions of this § 131.1 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (50475).

**§ 131.2. [Reserved].**

**Source**

The provisions of this § 131.2 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (50475).

**§ 131.3. [Reserved].**

**Source**

The provisions of this § 131.3 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (50475) and (55347).

**§ 131.11. [Reserved].**

**Source**

The provisions of this § 131.11 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (55347) to (55348).

**Notes of Decisions***Estoppel*

The Commonwealth was estopped to deny the validity of a compromise settlement despite its failure to file the documents required by 37 Pa. Code § 131.11, when the taxpayer had reasonably relied and made payments upon an unauthorized communication of settlement by an assistant attorney general with apparent authority to make such a communication. *Department of Revenue v. King Crown Corp.*, 415 A.2d 927 (Pa. Cmwlth. 1980).

**§ 131.12. [Reserved].****Source**

The provisions of this § 131.12 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55348).

**§ 131.13. [Reserved].****Source**

The provisions of this § 131.13 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (55348) to (55349).

**§ 131.14. [Reserved].****Source**

The provisions of this § 131.14 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55349).

**§ 131.15. [Reserved].****Source**

The provisions of this § 131.15 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55350).

**§ 131.16. [Reserved].****Source**

The provisions of this § 131.16 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (55350) to (55351).

**§ 131.21. [Reserved].****Source**

The provisions of this § 131.21 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55351).

**§ 131.22. [Reserved].****Source**

The provisions of this § 131.22 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (55351) to (55352).

**§ 131.23. [Reserved].****Source**

The provisions of this § 131.23 adopted November 24, 1972, effective November 25, 1972, 2 Pa.B. 2231; amended December 7, 1973, effective December 8, 1973, 3 Pa.B. 2791; reversed October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55352).

**Notes of Decisions**

Since 37 Pa. Code § 131.23 does not by its terms preclude further delegation of authority to communicate settlement of claims, reliance by a taxpayer on a communication of settlement by an assistant attorney general and payments thereon was reasonable, and the Commonwealth was estopped to deny the validity of the compromise settlement despite its failure to file required documentation and in absence of authorized approval of the settlement. *Department of Revenue v. King Crown Corp.*, 415 A.2d 927, 930 (Pa. Commw. 1980).

**§ 131.24. [Reserved].****Source**

The provisions of this § 131.24 adopted December 7, 1973, effective December 8, 1973, 3 Pa.B. 2791; amended September 23, 1977, effective September 24, 1977, 7 Pa.B. 2697; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial page (55352).

**§ 131.25. [Reserved].****Source**

The provisions of this § 131.25 adopted December 7, 1973, effective December 8, 1973, 3 Pa.B. 2791; amended September 23, 1977, effective September 24, 1977, 7 Pa.B. 2697; reserved October 3, 1986, effective October 4, 1986, 16 Pa.B. 3693. Immediately preceding text appears at serial pages (55353).

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