

IN THE COMMONWEALTH COURT OF PENNSYLVANIA

Systems & Computer Technology Corporation,	:	
	:	
Petitioner	:	
	:	
v.	:	No. 77 F.R. 2009
	:	Submitted: September 12, 2012
Commonwealth of Pennsylvania,	:	
Respondent	:	

BEFORE: HONORABLE DAN PELLEGRINI, President Judge
HONORABLE BERNARD L. McGINLEY, Judge
HONORABLE BONNIE BRIGANCE LEADBETTER, Judge
HONORABLE RENÉE COHN JUBELIRER, Judge
HONORABLE ROBERT SIMPSON, Judge
HONORABLE PATRICIA A. McCULLOUGH, Judge
HONORABLE ANNE E. COVEY, Judge

OPINION NOT REPORTED

**MEMORANDUM OPINION BY
JUDGE LEADBETTER**

FILED: October 3, 2012

Pursuant to Pa. R.A.P. 1571(i), the Commonwealth of Pennsylvania has filed exceptions to the opinion and order filed on April 18, 2012 in this appeal from the order of the Board of Finance and Revenue (Board) that affirmed the Board of Appeals' resettlement of the franchise tax liability of Systems & Computer Technology Corporation (SCT) for the 2005 taxable year. The three-judge panel of this Court reversed the Board's order, concluding that SCT met the asset test for a holding company and was, therefore, eligible to compute its franchise tax liability utilizing the favorable 10% holding company apportionment

method under Sections 601(a) and 602(e) of the Tax Reform Code of 1971, Act of March 4, 1971, P.L. 6, *as amended*, 72 P.S. §§ 7601(a) and 7602(e).

We find that the Commonwealth's arguments in the exceptions challenging that conclusion were fully addressed in the opinion filed in *Systems & Computer Technology Corporation v. Commonwealth*, 41 A.3d 961 (Pa. Cmwlth. 2012). Accordingly, we deny the Commonwealth's exceptions.

BONNIE BRIGANCE LEADBETTER,
Judge

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ORDER

AND NOW, this 3rd day of October, 2012, the exceptions filed by the Commonwealth of Pennsylvania in the above-captioned matter are hereby DENIED. Judgment is entered in favor of Systems & Computer Technology Corporation and against the Commonwealth of Pennsylvania.

BONNIE BRIGANCE LEADBETTER,
Judge