

STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas or any reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. The rule does not distinguish between regulated parties located in different geographical areas.

This rule making removes the manual signature requirement for tax return preparers from the personal income tax regulations. The rule making conforms New York State requirements to the corresponding federal requirements, which were amended in 2004.