

JOB IMPACT EXEMPTION

DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it will have no adverse impact on jobs and employment opportunities. The purpose of the rule is to provide guidance with respect to legislative amendments that changed the circumstances under which a taxpayer corporation will be required or permitted to file a combined report with other related corporations. The rule also makes technical and clarifying changes.