

STATEMENT IN LIEU OF A REGULATORY  
FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES  
AND LOCAL GOVERNMENTS  
DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments is not being submitted with this rule because it will not impose any adverse economic impact or reporting, recordkeeping, or other compliance requirements on small businesses or local governments. The rule does not distinguish between different types and sizes of regulated parties. This rule merely amends the Department's Procedural Regulations to take into account documents that are considered to be timely filed by electronic means and payments that are considered to be timely made by electronic funds withdrawal, credit cards, and debit cards. The rule also makes technical and editorial changes to the affected sections of such regulations, including a technical amendment to the existing delivery-messenger-service rule to reflect Chapter 577 of the Laws of 1997.

The following organizations were notified that the Department was in the process of developing this rule and were given an opportunity to participate in its development: the Small Business Council of the New York State Business Council, the Division for Small Business of New York State Empire State Development, the National Federation of Independent Businesses, the Retail Council of New York State, the New York State Association of Counties, the Association of Towns of New York State, the New York State Conference of Mayors and Municipal Officials, and the Office of Local Government and Community Services of the New York State Department of State. In addition, drafts of this rule were sent to the following: the Business Council of New York State; the New York State Bar Association; the Association of the Bar of the City of New York;

the New York State Society of CPA's; the National Tax Committee for the National Conference of CPA Practitioners; the National Association of Tax Practitioners; the National Association of Computerized Tax Processors; the New York City Department of Finance; and this Department's Taxpayer Advisory Council, which is a consulting group of practitioners and taxpayers. We received no substantive comments from any of these groups.