

## CONSENSUS RULE MAKING DETERMINATION

### DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has considered the proposed repeal of Part 9 of the Title 20 NYCRR and has determined that no person is likely to object to the rule as written because it is non-controversial.

The rule repeals unnecessary and obsolete regulations regarding penalties and forfeitures. Currently, Part 9 only reiterates some of the statutory provisions found in Tax Law section 1085 which addresses additions to tax and penalties. There have been statutory amendments to Tax Law section 1085 since the regulations were last published. Neither the current nor the past statutory provisions regarding penalties and forfeitures require or necessitate the Commissioner of Taxation and Finance to promulgate regulations. The repeal of these outdated regulatory provisions will provide taxpayers with more accurate policies and procedures.