

## 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 purpose of this rule is to update Parts 2375 and 2376 of the regulations in conjunction with the implementation of recent changes in policy concerning communications of the Division of Taxation of the Department of Taxation and Finance (department). It recognizes alternative methods of disseminating communications of the department including use of the department's Web site and electronic mail. The rule also repeals section 2375.4 regarding Opinions of Counsel as this form of communication is being discontinued. In addition, the rule makes other clarifying and technical amendments and provides new rules relating to advisory opinions.