

## CONSENSUS RULE MAKING DETERMINATION

### DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the rule as written because it merely eliminates references to obsolete forms, conforms to statutory provisions, and makes other technical and clarifying amendments. Specifically the rule eliminates references to forms CT-8, *Claim for Credit or Refund of Corporation Tax Paid*, CT-9, *Claim for Tentative Refund Based upon Carryback of Net Operating Loss*, and CT-3360, *Federal Changes to Corporate Taxable Income*. Use of forms CT-8 and CT-9 was discontinued effective January 1, 2009. Form CT-3360 was discontinued effective January 1, 2010. The rule conforms to a legislative change to allow a change in federal taxable income to be reported within 120 days, instead of 90 days, in the case of a taxpayer making a combined report. The amendments are not controversial in nature.