

## 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 adoption of this rule as written because the amendments merely reflect statutory changes that are not controversial in nature. The rule makes no changes in administrative policies regarding existing statutes and has no impact on taxpayers.

The purpose of this proposal is to reflect statutory changes made by Chapter 302 of the Laws of 2006 which extend the period for applying for a refund, credit or reimbursement under article 12-A of the Tax Law from two years to three years. The amendments to sections 415.1-415.3 and 415.5 simply conform the regulations with the amended statute.