

REGULATORY IMPACT STATEMENT

REGULATORY FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES AND LOCAL GOVERNMENTS

RURAL AREA FLEXIBILITY ANALYSIS

JOB IMPACT EXEMPTION

DEPARTMENT OF TAXATION AND FINANCE

A revised Regulatory Impact Statement, Statement in Lieu of a Regulatory Flexibility Analysis for Small Businesses and Local Governments, Statement in Lieu of a Rural Area Flexibility Analysis, and Job Impact Exemption are not required to be submitted with this rule because the revisions made to the proposed rule are not substantial and do not affect any of the statements made in the documents submitted with the proposal.

Amendments to section 4000.4 were added to the rule to delete reference to outdated internal procedures and section 5000.3(f) was further amended to make a minor editorial change and modify an incomplete Tax Law reference.