

STATEMENT IN LIEU OF A REGULATORY
FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES
AND LOCAL GOVERNMENTS, RURAL AREA FLEXIBILITY
ANALYSIS, AND JOB IMPACT STATEMENT
DEPARTMENT OF TAXATION AND FINANCE

A Regulatory Flexibility Analysis for Small Businesses and Local Governments, Rural Area Flexibility Analysis, and Job Impact Statement are not being submitted with this rule because this rule will not impose any adverse economic impact on small businesses or local governments, or on public or private entities in rural areas, nor any additional reporting, recordkeeping, or other compliance requirements on these entities. Further, it is evident from the subject matter of the rule that it will have no adverse impact on jobs and employment opportunities.

This rule merely updates the Personal Income Tax and Business Corporation Franchise Tax Regulations to eliminate unnecessary provisions regarding the setting of fees for corporation franchise tax searches, bulk orders of forms, and a publication containing certain forms and instructions. Under section 102.2(b)(xi)(2) of the State Administrative Procedure Act, fees of less than \$100 are excluded from the definition of “rule”.