

## CONSENSUS RULE MAKING DETERMINATION

### DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has considered the proposed amendments to Parts 2392, 2396 and 2397 of Title 20 NYCRR and has determined that no person is likely to object to the rule as written.

The primary purpose of these amendments is to update Part 2392 of Title 20 NYCRR by adding a citation for the penalty imposed on partnerships and S-corporations who fail to pay estimated taxes for their partners/shareholders into the list of penalties that can be abated by a showing of reasonable cause. The penalty was added to the Tax Law after the adoption of Part 2392. The amendments also clarify that the general provisions for reasonable cause will apply to certain penalties imposed upon participants in the Electronic Funds Transfer programs for sales tax and withholding tax. The amendments will have no effect on existing Department policy.