

STATEMENT IN LIEU OF A JOB IMPACT STATEMENT

DEPARTMENT OF TAXATION AND FINANCE

A Job Impact Statement is not being submitted with this rule because it is evident from the subject matter of the rule that it will have no adverse impact on jobs and employment opportunities. The rule will include limited participation in a trade show or shows in New York State as an activity that is deemed insufficient to subject a foreign corporation to tax under Article 9-A of the Tax Law. This rule also amends the regulations to reflect various statutory and non-substantive technical changes.