

STATEMENT IN LIEU OF A REGULATORY
FLEXIBILITY ANALYSIS FOR SMALL BUSINESSES
AND LOCAL GOVERNMENTS AND A RURAL AREA
FLEXIBILITY ANALYSIS AND JOB IMPACT EXEMPTION
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 amends section 2391.3(a) of 20 NYCRR to eliminate the option of personally serving the Department with legal process at its district offices. Taxpayers will retain the options of serving the Department personally at its principal office in Albany, NY, or by first class or certified mail.