

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. Section 372 of the General Business Law, however, does impose minimal requirements on tax preparers that may be small businesses or located in rural areas, in that it requires tax preparers to make copies of the Consumer Bill of Rights Regarding Tax Preparers and provide a copy to each customer. 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 complies with section 372 of the General Business Law, added by Chapter 432 of the Laws of 2008, which requires that the Department produce and disseminate a Consumer Bill of Rights Regarding Tax Preparers, pursuant to regulations promulgated by the Commissioner of Taxation and Finance . This rule adds a new Part 2398 to Chapter IX of the Procedural Regulations. The provisions of Part 2398 set forth information to be included in the Consumer Bill of Rights Regarding Tax Preparers, the manner in which it is to be disseminated, define certain terms, and establish to whom the provisions apply.