

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 would have no impact on jobs and employment opportunities. The rule merely reflects statutory changes made by Chapter 302 of the Laws of 2006 extending the period for applying for a refund, credit or reimbursement under article 12-A of the Tax Law from two years to three years.