

## STATEMENT OF CONSENSUS RULE MAKING DETERMINATION

### DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has determined that no person is likely to object to the adoption of this rule as written because it repeals regulatory provisions that are no longer applicable and makes technical, editorial, and conforming changes that are not controversial in nature.

The primary purpose of the rule is to remove an unnecessary administrative burden placed on both taxpayers and the Department by allowing taxpayers that file a proper application for an extension of time to file their New York State income tax returns an automatic six-month extension of time, rather than the previously allowed four-month automatic extension period. Taxpayers will no longer be required to file a second application for an additional two-month extension period to obtain the maximum six months allowed by section 657(a) of the Tax Law.

The secondary purpose of the amendments is to remove two rules which do not reflect current Department practice. The rules being repealed authorize the Department to: (1) terminate, at its discretion, certain automatic extensions, and (2) require a taxpayer to file a tentative New York State income tax return as a condition of being granted an extension. The procedures contained in these rules are no applicable to any person because they are no longer utilized by the Department.

The amendments will also update guidance concerning where to file certain returns and requests for extensions of time, and will add a cross reference to section 696 of the Tax Law for taxpayers seeking filing relief under the combat zone provisions of the Tax Law.