

CONSENSUS RULE MAKING DETERMINATION

DEPARTMENT OF TAXATION AND FINANCE

The Department of Taxation and Finance has considered the proposed amendments to Part 120 of Title 20 NYCRR and has determined that no person is likely to object to the rule as written.

The primary purpose of these amendments is to change Department policy by eliminating the requirement that a taxpayer submit a copy of the tax return of another political jurisdiction when the taxpayer claims the New York State resident credit for the income tax imposed by the other political jurisdiction. These amendments also update Part 120 of Title 20 NYCRR to reflect statutory changes, remove unnecessary material, and make technical and clarifying amendments.