

STATEMENT IN LIEU OF A RURAL AREA FLEXIBILITY ANALYSIS

DEPARTMENT OF TAXATION AND FINANCE

A Rural Area Flexibility Analysis is not being submitted with this rule because it will not impose any adverse impact on rural areas or any reporting, recordkeeping, or other compliance requirements on public or private entities in rural areas. The rule does not distinguish between regulated parties located in different geographical areas. The rule will include limited participation in a trade show or shows in New York State as an activity that is deemed insufficient to subject a foreign corporation to tax under Article 9-A of the Tax Law. This rule also amends the regulations to reflect various statutory and non-substantive technical changes.