

RULE REVIEW

DEPARTMENT OF TAXATION AND FINANCE

Regulations Continued Without Modification

Pursuant to section 207.4 of the State Administrative Procedure Act, the Department of Taxation and Finance hereby gives notice of the following:

As part of the Department's 2004 review of regulations that were adopted during 1999, it has reviewed 20 NYCRR Part 4 (Allocation). The statutory authority for the rule is contained in sections 171, subdivision First; 210; 210(3)(a), (1), (2), (2)(B), (6), (7)(A), (8); 210(8); and 1096(a) of the Tax Law.

This regulation is being continued without modification because it amended Part 4 of the Article 9-A regulations to repeal obsolete language and references contained in various sections of this Part, to make changes necessitated by legislative amendments and to make technical and clarifying amendments. There have been no statutory amendments or changes in policy to warrant any modification of the regulation.

A summary of the regulation was published in the Rule Review section of the January 7, 2004, issue of the *State Register*. The 2004 Regulatory Agenda was also posted to the Department's Web site (http://www.tax.state.ny.us/pubs_and_bulls/Regulations/Regulatory_Agenda.htm) on January 8, 2004. The Department did not receive any public comments regarding this regulation.

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