

# RULE REVIEW

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## 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 2005 review of regulations that were adopted during 2000, it has reviewed regulation amendments to section 158.12 of the personal income tax regulations (20 NYCRR 158.12) to extend the federal option to individual paid preparers to use federally assigned preparer tax identification numbers instead of social security numbers when an individual identifying number of a paid preparer is required on New York State income tax returns that they prepare. The statutory authority for the rule is contained in sections 171, subdivision First, 658(g)(1) and (2), and 697(a) of the Tax Law. Section 158.12 of the regulations was also amended in 2005 to deal with a different issue – the 2005 amendments repealed the requirement that paid preparers manually sign New York State income tax returns that they prepare.

The regulation amendments made in 2000 are being continued without modification because there have been no statutory amendments or changes in policy to warrant any modification of the regulation amendments.

A summary of the regulation was published in the Rule Review section of the January 5, 2005, issue of the *State Register*. The 2005 Regulatory Agenda was also posted to the Department's website ([http://www.tax.state.ny.us/pubs\\_and\\_bulls/regulations/regulatory\\_agenda.htm](http://www.tax.state.ny.us/pubs_and_bulls/regulations/regulatory_agenda.htm)) on December 23, 2004. The Department did not receive any public comment regarding this regulation.

*For further information, contact:* John W. Bartlett, Department of Taxation and Finance, Technical Services Division, Bldg. 9, State Campus, Albany, NY 12227, (518) 457-2254

The statutory authority for the rule is contained in sections 171, subdivision First, and 171-b(3)(a) and (b) of the Tax Law.

This regulation is being continued without modification because there have been no statutory amendments or changes in policy to warrant any modification.

A summary of the regulation was published in the Rule Review section of the January 5, 2005, issue of the *State Register*. The 2005 Regulatory Agenda was also posted to the Department's website ([http://www.tax.state.ny.us/pubs\\_and\\_bulls/regulations/regulatory\\_agenda.htm](http://www.tax.state.ny.us/pubs_and_bulls/regulations/regulatory_agenda.htm)) on December 23, 2004. The Department did not receive any public comments regarding this regulation.

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## 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 2005 review of regulations that were adopted during 2000, it has reviewed section 201.1 of the personal income tax regulations (20 NYCRR 201.1) relating to the responses by the Department to the Division of Housing and Community Renewal concerning requests for verification of income of certain tenants residing in rent regulated housing, as well as reflecting the statutory reduction in the related income threshold from \$250,000 to \$175,000.