

RULE REVIEW

Department of Taxation and Finance Rule 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 2009 review of rules that were adopted during 1999 and 2004, it has reviewed amendments to 20 NYCRR Parts 6 and 21 (Conforming the Due Dates of Short Period Returns) that were adopted in 1999. The statutory authority for this rule is contained in sections 171, subd First; 211.1; 1096(a); and 1462(a) Tax Law. This rule was previously reviewed as part of the Department's 2004 Rule Review published in the *State Register* on January 7, 2004, and was continued without modification. Notice of the 2004 continuance was published in the Rule Review section of the July 14, 2004, issue of the *State Register*.

The rule is once again being continued without modification because it extends favorable treatment to taxpayers by conforming the due dates of certain general business and banking corporations' short period reports to those required for Federal income tax purposes. There have been no statutory amendments or changes in policy to warrant any modification of the rule.

A summary of this rule was published in the Rule Review section of the January 7, 2009, issue of the *State Register*. The 2009 Rule Review, including the summary, was also posted to the Department's Web site (<http://www.tax.state.ny.us/rulemaker/regulations/fiveyearrev.htm>) on December 30, 2008. The Department did not receive any public comments regarding this rule.

For further information, contact: John W. Bartlett, Department of Taxation and Finance, Taxpayer Guidance Division, Building 9, W. A. Harriman Campus, Albany, NY 12227, (518) 457-2254

