

# GUIDANCE DOCUMENTS

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Not less than once each year, every agency shall submit to the Secretary of State for publication in the *State Register* a list of all Guidance Documents on which the agency currently relies [SAPA, section 202-e(1)]. However, an agency may be exempted from compliance with the requirements of SAPA section 202-e(1) if the agency has published on its website the full text of all Guidance Documents on which it currently relies [SAPA, section 202-e(2)].

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## Department of Taxation and Finance

The Department of Taxation and Finance has published the full text of all guidance documents on which said agency currently relies at the following websites: [www.tax.ny.gov](http://www.tax.ny.gov) and [www.orps.state.ny.us](http://www.orps.state.ny.us)

