GUIDANCE DOCUMENTS

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)].

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 on at the following website: www.tax.ny.gov