

# RULE REVIEW

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## Department of Taxation and Finance Rules Continued Without Modification

Pursuant to section 207.4 of the State Administrative Procedure Act (SAPA), the Department of Taxation and Finance hereby gives notice of the following.

The rules described below, to the extent they remain and have not been amended, are continued without modification because there have been no statutory amendments or changes in policy to warrant modification. These rules have been included in the annual list of rules subject to review published by the Department pursuant to section 207.2 of SAPA. The Department did not receive any public comments regarding these rules. Included in this notice are rules of the State Board of Real Property Services, whose rulemaking functions were transferred to the Department by the Laws of 2010, Chapter 56, Part W. The rules of the State Board of Real Property Services were updated and moved from Title 9 NYCRR to Title 20 NYCRR in 2012. As a result, the rules pertaining to real property services listed below are current and included in the Title containing the rules of the Department of Taxation and Finance.

### 2013 Rule Review List

1. TAF-10-08-00004-A. Supplemental schedule for distributors of tobacco products to account for roll-your-own cigarette tobacco in New York State. Statutory authority: Tax Law sections 171, subs. First and Fourteenth; and 475; Public Health Law section 1399-oo(10).
2. TAF-24-08-00006-A. Increased rate of excise tax on cigarettes. Statutory authority: Tax Law sections 171, subd. First; 475; 1142(1); and 1250; L 2008, ch 57, Part RR-1, section 4.
3. TAF-49-97-00004-A. Stock transfer tax. Statutory authority: Tax Law section 171, subd. First.
4. TAF-07-98-00003-A. Application of sales tax exemption to marshmallows. Statutory authority: Tax Law sections 171, subd. First; 1142(1); and 1250.
5. TAF-17-98-00004-A. Credit line mortgage. Statutory authority: Tax Law sections 171, subd. First; 253-b(3); and 263(1)(a).
6. TAF-42-08-00016-A. Definition of resident for personal income tax. Statutory authority: Tax Law sections 171, subd. First; 605(b)(1); and 697(a).
7. TAF-01-98-00007-A. Action for failure to release a lien. Statutory authority: Tax Law sections 171, subd. First, and 3032(a) and (d); L 1997, ch 577, section 56(j).
8. TAF-19-98-00002-A. Taxpayer affected by declared disasters. Statutory authority: Tax Law section 171, subs. First and Twenty-eight.
9. RPS-16-08-00006-A. Annual charges to railroad companies. Statutory authority: Real Property Tax Law sections 202(1)(l); 489-q; and 489-nn; State Finance Law section 97-jj.
10. RPS-49-02-00014-A. Reimbursement of local officials. Statutory authority: Real Property Tax Law sections 202(1)(l); 318; and 1530; L 2002, ch 53.
11. RPS-29-98-00008-A. General administration. Statutory

authority: Real Property Tax Law section 202(1)(l); Public Officers Law sections 87(1)(b); 94(2); and (1)(i); Environmental Conservation Law section 8-0113(3); SAPA section 204.

12. RPS-29-98-00009-A. Equalization products. Statutory authority: Real Property Tax Law Arts. 8; 12; 18; and 19; sections 202(1)(l); 1314; and 1315.
  13. RPS-29-98-00010-A. Minimum qualifications standards, training and certification of local assessment administration personnel. Statutory authority: Real Property Tax Law sections 202(1)(l); 310; 312; 318; 320; 322; 1530; and 1532.
  14. RPS-29-98-00011-A. Preparation and maintenance of tax maps for real property tax administration. Statutory authority: Real Property Tax Law sections 202(1)(l) and 503(1)(b).
  15. RPS-29-98-00012-A. Requirements for form and preparation of local assessment rolls. Statutory authority: Real Property Tax Law sections 202(1)(l) and 504(1).
  16. RPS-29-98-00013-A. Real property transfers. Statutory authority: Real Property Tax Law sections 202; 574; 738; and 1570; Real Property Law section 333.
  17. RPS-29-98-00014-A. Assessors' reports to the State Board of Real Property Services. Statutory authority: Real Property Tax Law sections 202 and 575.
  18. RPS-32-98-00007-A. Advisory appraisals. Statutory authority: Real Property Tax Law sections 202(1)(l); 1536; 1544; 1546; and 1548.
  19. RPS-32-98-00008-A. Revisions of provisions concerning assessment of oil and gas economic unit. Statutory authority: Real Property Tax Law sections 202 and 592.
  20. RPS-32-98-00009-A. Establishment of assessments and full values of special franchises. Statutory authority: Real Property Tax Law section 202(1)(l); Art. 6.
  21. RPS-32-98-00010-A. Taxation of State lands. Statutory authority: Real Property Tax Law section 202(1)(l).
  22. RPS-32-98-00011-A. Establishment of railroad ceilings. Statutory authority: Real Property Tax Law sections 202(1)(l) and (m); 489-q; and 489-nn.
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1. TAF-02-97-00001-A. CT-4 filing rules. Statutory authority: Tax Law sections 171, subd. First; 211(1); and 1096(a).
  2. TAF-44-97-00001-A. Repeal of 30-day rule. Statutory authority: Tax Law sections 171, subd. First; 211(4); and 1096(a).
  3. TAF-37-02-00005-A. Increased rate of New York City excise tax on cigarettes. Statutory authority: Tax Law sections 171, subd. First; and 475; L 2002, ch 93; New York City Local Law 10, enacted June 30, 2002.
  4. TAF-43-07-00015-A. Repurchase agreements and security lending agreements held by registered securities brokers and dealers. Statutory authority: Tax Law sections 171, subd. First, and 1096(a).
  5. TAF-52-06-00008-A. Security training tax credit. Statutory authority: Tax Law sections 26(a); 171, subd. First; 697(a); and 1096(a).

6. RPS-48-96-00024-A. Procedures for conducting market value surveys. Statutory authority: Real Property Tax Law sections 202(1)(l) and 1200.

7. RPS-10-97-00020-A. Minimum qualifications of appointed assessors and county directors. Statutory authority: Real Property Tax Law sections 202(1)(l); 312; and 1530.

8. RPS-12-97-00004-A. Assessing special franchises and establishing railroad ceilings. Statutory authority: Real Property Tax Law sections 202(1)(l); 489-q; 489-nn; and 606; State Finance Law section 97-jj.

9. RPS-11-97-00030-A. Training for assessors. Statutory authority: Real Property Tax Law sections 202(1)(l) and 318.

10. RPS-39-97-00003-A. State equalization program. Statutory authority: Real Property Tax Law sections 202(1)(l) and 1200.

11. RPS-08-02-00009-A. State equalization program. Statutory authority: Real Property Tax Law sections 202(1)(l); 1202; 1204; 1206; 1208; and 1210.

12. RPS-08-02-00008-A. Payment of maintenance aid. Statutory authority: Real Property Tax Law sections 202(1)(l) and 1573.

13. RPS-26-02-00013-A. Tax maps. Statutory authority: Real Property Tax Law sections 202(1)(l) and 503(1)(b).

14. RPS-40-06-00007-A. Annual reports of railroad companies. Statutory authority: Real Property Tax Law sections 202(1)(l); 489-q; and 489-nn.

15. RPS-40-06-00008-A. Annual reports of special franchise owners. Statutory authority: Real Property Tax Law sections 202(1)(l) and 604.

16. RPS-21-07-00002-A. License fees. Statutory authority: Real Property Tax Law section 202(1)(l); State Finance Law section 97-kk.

17. RPS-21-07-00003-A. Training for assessors and county directors. Statutory authority: Real Property Tax Law sections 202(1)(l); 310(5); 318; and 1532.

#### 2011 Rule Review List

1. TAF-23-01-00043-A. Taxpayer record retention formats. Statutory authority: Tax Law section 171, subs. First and Fourteenth.

2. TAF-43-06-00006-A. Reportable transactions. Statutory authority: Tax Law sections 25(a)(3); 171, subd. First; 697(a); and 1096(a).

3. RPS-08-01-00004-A. Procedures for market value surveys. Statutory authority: Real Property Tax Law sections 202(1)(l) and 1202.

4. RPS-43-01-00007-A. Reports by special franchise owners and review of special franchise complaints. Statutory authority: Real Property Tax Law sections 202(1)(l); 600; 604; and 612.

5. RPS-27-06-00006-A. Training requirements for New York City assessors. Statutory authority: Real Property Tax Law sections 202(1)(l) and 350-364.

6. RPS-38-06-00001-A. RPS license fees. Statutory authority: Real Property Tax Law section 202(1)(l); State Finance Law, section 97-kk.

#### 2010 Rule Review List

1. TAF-36-00-00003-A. Paid preparer ID number. Statutory authority: Tax Law sections 171, subd. First; 658(g)(1) and (2); and 697(a).

2. TAF-14-05-00002-A. Requirements applicable to tax return preparers – elimination of manual signature requirement. Statutory authority: Tax Law sections 171, subd. First; 658(g); and 697(a).

#### 2009 Rule Review List

1. TAF-28-99-00014-A. Pension exclusion for beneficiaries. Statutory authority: Tax Law sections 171, subd. First; 612(c)(3-a); and 697(a).

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