

REGULATORY IMPACT STATEMENT

REGULATORY FLEXIBILITY ANALYSIS

FOR SMALL BUSINESSES AND LOCAL GOVERNMENTS

RURAL AREA FLEXIBILITY ANALYSIS

STATEMENT IN LIEU OF A JOB IMPACT STATEMENT

DEPARTMENT OF TAXATION AND FINANCE

A revised Regulatory Impact Statement, Regulatory Flexibility Analysis, Rural Area Flexibility Analysis and Statement in lieu of a Job Impact Statement are not required to be submitted because the nonsubstantive change made to the proposed rule does not affect any of the statements made in these documents.