

New York State Department of Taxation and Finance
Taxpayer Services Division
Technical Services Bureau

TSB-M-83
(29) Corporation Tax
(5) Estate & Gift Tax
(16) Income Tax
(9) Miscellaneous Tax
(3) Real Property
Transfer Gains Tax
(25) Sales Tax
September 2, 1983

1983 Legislation

Overlapping Regulations: State and Federal Compliance

Chapter 345 of the Laws of 1983 amends the State Administrative Procedure Act by adding section 206. This new section provides that any person subject to a requirement of a State statute or rule and to a similar requirement imposed by the Federal government, may petition the agency administering the State requirement for a declaratory ruling* as to whether compliance with the Federal requirement will be accepted as compliance with the State requirement.

If the State agency, upon receipt of the petition, determines that the Federal requirement does not satisfy the purposes or relevant provisions of the State statute, the agency must inform the petitioner in writing, giving reasons why not, and may issue a declaratory ruling to that effect.

If it is determined that the Federal requirement does satisfy the purposes or relevant provisions of the State statute, but not the relevant provisions of the rule involved, the agency must inform the petitioner of its determination and may initiate a rule making proceeding to revise the rule so that Federal compliance will be accepted for State compliance.

Where the agency determines that Federal compliance would satisfy the purposes and relevant provisions of the State statute and the relevant provisions of the rule involved, the agency must issue a declaratory ruling indicating the intent to accept such compliance and the terms and conditions under which it intends to do so.

This act becomes effective December 1, 1983 and remains effective through November 30, 1985.

*Petitions for declaratory rulings may be obtained from and must be forwarded to the Secretary, State Tax Commission, State Campus, Albany, N.Y. 12227, on Form AD-1.6 (Request For Declaratory Ruling).

STATE OF NEW YORK
STATE TAX COMMISSION

AD-1.6 (3/77)

REQUEST FOR DECLARATORY RULING
Pursuant to 20 NYCRR § 900.2

FOR OFFICIAL USE ONLY

Y/N:

Ruling Number

45-Day Letter

Docket Number

Date Received

Name

Taxpayer's Name	
Address	
Phone Number	Taxpayer's EIN # or SS #
Article of Tax Law in Issue	
Issue (Briefly summarize; attach any additional comments to documents described below.)	
Documents Submitted with this Request	
Name of Representative With Whom State Tax Commission Should Communicate (if any)	
Representative's Address	
Representative's Phone Number	

Is taxpayer or related individual involved in a tax audit or proceeding involving this issue?

YES

NO

Submitted by _____
Name of Taxpayer (Please Print)

Authorized Signature

Date

This request must be submitted in duplicate to: The Secretary to the State Tax Commission, Building #9, State Campus, Albany, N.Y. 12227.

You will be notified within 45 days as to whether the State Tax Commission will issue a declaratory ruling.

Note: The disclosure of social security numbers is mandatory. Such numbers are used for tax administration purposes and as necessary pursuant to Education Law section 663, Social Services Law sections 136-a and 372-a and Executive Law section 49 and when the taxpayer gives written authorization to this Department for another Department, person, agency or entity to have access, limited or otherwise, to information contained in his return.