



Department of Taxation and Finance

Important

Article 32 of the Tax Law was repealed, effective for tax years beginning on or after January 1, 2015, by Part A of Chapter 59 of the Laws of 2014. As a result, this TSB-M is obsolete and cannot be relied upon for tax years on or after that date insofar as the TSB-M addresses matters relating to Article 32.

For additional information concerning the Article 32 repeal, see [Transitional Filing Provisions for Taxpayers Affected By Corporate Tax Reform Legislation](#).

This TSB-M begins on page 2 below.

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

TSB-M-78(19.1)C
Corporation Tax
May 1, 1995

Home office Expenses
Notice of Obsolescence

TSB-M-78(19)C, issued September 8, 1978, is obsolete and is replaced by this memorandum. In 1985, the Franchise Tax on Banking Corporations imposed by Article 32 of the Tax Law was substantially changed. For more current information on the taxation of Banks see TSB-M-85(16)C.

Therefore, TSB-M-78(19)C is obsolete and should not be relied upon for taxable periods beginning on or after January 1, 1985.