

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

TSB-M-79 (12.1)C
Corporation Tax
May 1, 1995

Extension of Eligible Business Facility Tax Credit Requirement
Notice of Obsolescence

TSB-M-79(12)C, issued September 18, 1979, is obsolete and is replaced by this memorandum. In 1983, Article 4-A of the Commerce Law was repealed, thereby eliminating the Job Incentive Board. (See TSB-M-83(11)C). This repeal was effective April 1, 1983 but the credit was available to any taxpayer which received initial approval from the Job Incentive Board prior to July 1, 1983. For more current information on the Eligible Business Facility Credit see TSB-M-83(11)C.

Therefore, TSB-M-79(12)C is obsolete and should no longer be relied upon.