

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

TSB-M-78 (1.1)
Estate and Gift Tax
January 10, 1997

Chapter 67 of the Laws of 1978
Amendment to Estate and Gift Tax Law
Articles 26 and 26A

Notice of Obsolescence

Changes made to the Tax Law in 1982 made TSB-M-78(1) obsolete. Therefore, this TSB-M does not apply to estates of decedents who died after December 31, 1982, or to gifts made after that date.