

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

TSB-M-78-(14.1)-I
Income Tax
May 9, 1996

Maximum Tax
Notice of Obsolescence

Legislation enacted in 1987 repealed, for tax years beginning after 1986, the provisions of the Tax Law that provided for the maximum tax rate on personal service income. Therefore, TSB-M-78-(14)-I-(REV), issued January 22, 1980, which explained those provisions, is obsolete.