



Department of Taxation and Finance

Important:

The New York City nonresident earnings tax was eliminated for New York State nonresidents on or after July 1, 1999 as the result of a New York State Court of Appeals decision. Accordingly, this TSB-M cannot be relied upon for issues related to the nonresident earnings tax on or after July 1, 1999.

For information concerning other nonresident income taxes, see [Filing information for New York State nonresidents \(ny.gov\)](#).

[See *City of New York, et al., v. State of New York, et al.*, NY Court of Appeals, 94 NY2d 577, 709 NYS2d 122; Chapter 5 of the Laws of 1999.]

The TSB-M begins on page 2 below.

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

TSB-M-78-(22)-I
Income Tax
January 11, 1979

1978 Legislation

New York City Tax Rates Continue At Current

Increased Rates for Residents and Nonresidents

Chapter 435 of the Laws of 1978 enacted June 19, 1978, has amended section 25-M subsection 2-A(a) of the General City Law and sections 1304(a),(b) and (c) of Article 30 of the New York State Tax Law. These amendments continue the current increased rates in effect for taxable years ending on or before December 31, 1979 for residents and nonresidents of the City of New York.

The lower rates will apply to taxable years beginning after December 31, 1979. Proration has been provided for tax years beginning in 1979 and ending in 1980.

Section 615(c)(1) of Article 22 of the New York State Tax Law has been amended to extend for one year the right to deduct from the personal income tax that amount of tax attributable to the higher rates of tax under the Earnings Tax on Nonresidents as compared with the original rates.

These amendments take effect immediately.

The Administrative Code of the City of New York, Title T and Title U has been correspondently amended to change the rates to conform with the amendments made to the Tax Law and the General City Law. These amendments were enacted on December 13, 1978 and take effect immediately.