

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

TSB-M-78-(4.1)-I
Income Tax
June 19, 1995

1978 Legislation
Parent's and Student's Savings Plan
and Tuition Expenses
Notice of Obsolescence

Chapters 28 and 333 of the Laws of 1987 repealed the provisions of the New York State Tax Law and the Administrative Code of the City of New York that provided for Parent's and Student's Savings Plans and the tuition expense modification. Therefore, TSB-M-78-(4)-I, issued June 2, 1978, which explained these provisions, is obsolete and should no longer be relied upon.

See TSB-M-87-(20)I for further information concerning the effective date of the repeal of these provisions and the special transitional rules that applied at the time of repeal.