

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

TSB-M-78-(5.1)-I  
Income Tax  
June 19, 1985

1978 Legislation  
Real Property Tax Circuit Breaker Credit  
Notice of Obsolescence

Due to amendments to the New York State Tax Law, the material contained in TSB-M-78-(5)-I(Rev) is only valid for tax years 1978-1980.

For information relating to the real property tax credit for tax years after 1980, see TSB-M-80-(12)-I (tax year 1981 ), TSB-M-81-(9)-I (tax years 1981-1984)and TSB-M-85-(10)-I (tax years 1985 and after). The real property tax deduction does not apply to tax years beginning after 1980.