

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

TSB-M-79-(13.1)-I  
Income Tax  
September 20, 1995

Credit Relating to Eligible Business Facilities  
Notice of Obsolescence

The Eligible Business Facilities Credit for income tax purposes was allowed against the New York State Unincorporated Business Tax. Chapter 69 of the Laws of 1978 repealed that tax effective December 31, 1982. Therefore, TSB-M-79-(13)-1, issued February 5, 1980, which explained the provisions of this credit, is obsolete and should no longer be relied upon.