

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

TSB-M-79-(15.1)-I  
Income Tax  
September 20, 1995

Emergency Energy Assistance Credit  
Notice of Obsolescence

The Emergency Energy Assistance Credit applied only to tax years that began in 1979. Therefore, TSB-M-79-(15)-1, issued February 8, 1980, which explained the provisions of this credit, is obsolete and should no longer be relied upon.