

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

TSB-M-80-(6.1)-I
Income Tax
May 9, 1996

Personal Service Income
Notice of Obsolescence

Legislation enacted in 1987 repealed, for tax years beginning after 1986, the provisions of the Tax Law that provided for the maximum tax rate on personal service income. Therefore, TSB-M-80-(6)-I, issued November 17, 1980, which explained the computation of personal service income for personal service corporation shareholders, is obsolete.