

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

TSB-M-81(18.1) I  
Income Tax  
May 9, 1986

1981 Legislation  
Maximum Tax  
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Legislation enacted in 1987 repealed, for tax years beginning after 1986, the provisions of the Tax Law that provided for the maximum tax rate on personal service income.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-81-(18)-I, issued December 31, 1981, which explained the computation of personal service income for tax years beginning after 1981, is obsolete.