

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

TSB-M-81(6.1)I  
Income Tax  
May 9, 1996

Filing of Unincorporated Business Tax Return  
Notice of Obsolescence

Legislation enacted in 1978 repealed the New York State Unincorporated Business Tax effective December 31, 1982. Therefore, TSB-M-81-(6)-I, issued August 18, 1981, which explained the Unincorporated Business Tax filing requirements for 1981 and 1982, is obsolete.