

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

TSB-M-81 (8)-I  
Income Tax  
August 25, 1981

1981 LEGISLATION

HOUSEHOLD CREDIT

Chapter 103 of the Laws of 1981 amended section 606(b)(2) of the New York State Tax Law. These amendments increase the amount of household credit allowed as follows:

If household gross income is	The credit shall be
less than \$5,000	\$70.00
\$5,000 but less than \$6,000	55.00
\$6,000 but less than \$7,000	45.00
\$7,000 but less than \$25,000	40.00

The amendments were enacted on May 15, 1981 and are applicable to taxable years beginning on or after January 1, 1982.

This memorandum should be used in conjunction with TSB-M-78-(6)-I dated June 12, 1978.