

City of New York Individuals with Low Income

1985 Legislation

Chapter 666 of the Laws of 1985 amends Section 1304(c) of Article 30 of the Tax Law and Section T46-101.0(a)(2) of the Administrative Code of the City of New York to increase the City of New York low-income allowances.

The low-income allowances, for purposes of the City of New York personal income tax only, are increased from \$4,000 to \$5,500 for single individuals and from \$8,000 to \$11,000 for married couples, heads of households and surviving spouses.

Any single individual whose city adjusted gross income is \$5,500 or less, or any husband and wife, head of household, or surviving spouse whose city adjusted gross income is \$11,000 or less, owes no City of New York personal income tax.

This amendment is effective for taxable years beginning on or after January 1, 1986.

The New York State and City of Yonkers low-income allowances remain at \$4,000 for single individuals and \$8,000 for all other taxpayers for taxable years beginning on or after January 1, 1986.

Cross-reference:

Individuals with Low Income - TSB-M-85-(9)-I