

Maximum Tax on 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Legislation enacted in 1987 repealed, for tax years beginning after 1986, the provisions of the Tax Law that provided for the maximum tax rate on personal service income.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-87-(3)-I, issued January 30, 1987, which explained that the New York addition and subtraction modifications must be included in the computation of personal service income, is obsolete.