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

TSB-M-87 (3.1)I Income Tax May 9, 1996

<u>Maximum Tax on Personal Service Income</u> <u>Notice of Obsolescence</u>

Legislation enacted in 1987 repealed, for tax years beginning after 1986, the provisions of the Tax Law that provided for the maximum tax rate on personal service income.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the New York addition and subtraction modifications must be included in the computation of personal service income, is obsolete.