

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

TSB-M-91- (1) I
Income Tax
January 2, 1991

1990 AMENDMENTS TO INCOME TAX LAWS

Article 22

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>												
601(a),(b)&(c)	190	154	<p>In conjunction with the amendments made to section 699, these amendments repeal the tax rate schedules and reenact new tax rate schedules for taxable years beginning in 1990, 1991, 1992, 1993, and 1994 and thereafter.</p> <p>The highest effective rates for each of such years is as follows:</p> <table border="0"> <thead> <tr> <th><u>Tax Years beginning in:</u></th> <th><u>Highest Effective Rate:</u></th> </tr> </thead> <tbody> <tr> <td>1990</td> <td>7.875%</td> </tr> <tr> <td>1991</td> <td>7.700%</td> </tr> <tr> <td>1992</td> <td>7.550%</td> </tr> <tr> <td>1993</td> <td>7.125%</td> </tr> <tr> <td>1994 and thereafter</td> <td>7.000%</td> </tr> </tbody> </table> <p>Effective immediately (5/25/90).</p>	<u>Tax Years beginning in:</u>	<u>Highest Effective Rate:</u>	1990	7.875%	1991	7.700%	1992	7.550%	1993	7.125%	1994 and thereafter	7.000%
<u>Tax Years beginning in:</u>	<u>Highest Effective Rate:</u>														
1990	7.875%														
1991	7.700%														
1992	7.550%														
1993	7.125%														
1994 and thereafter	7.000%														
606(b)(1)	190	155	<p>Extends the allowance of the household credit to taxable years beginning before 1994. However, the credit allowable for taxable years beginning in 1993 shall be 50% of the credit otherwise allowable.</p> <p>Effective immediately (5/25/90).</p>												
606(e)(14)	23	3	<p>Provides that the reports required to be prepared under this paragraph, with respect to the real property tax circuit breaker credit, be submitted to the required parties within 60 days of July 31 with respect to the preliminary report, and within 45 days of December 31, with respect to the final report.</p>												

Also makes various technical amendments including a reference to "commissioner of taxation and finance" and deleting reference to "tax commission".

Effective immediately (3/16/90). Shall be deemed to have been in full force and effect as of December 27, 1989, with special provisions relating to the content of the tax expenditure report.

606(j)(6)(F)

624

21

Amendment adds a new subparagraph (F) which provides that the decertification of a business enterprise with respect to an economic development zone shall constitute a disposal or cessation of qualified use of the property.

Adds recapture rules for specific decertifications.

Also provides, with respect to a decertification, that the EDZ investment credit shall not be less than the regular investment credit allowed under section 606(a) of the Tax Law.

In addition, where a taxpayer has been decertified, a 7 year limit is added for the carryover of the EDZ investment credit.

Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.

606(k)(2)(A)

624

22

Technical clarifying amendment providing that wages paid on or after the effective date of decertification shall not constitute EDZ wages.

Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.

606(k)(2)(B)	624	23	<p>Technical clarifying amendment to reflect federal cite.</p> <p>Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.</p>
606(k)(2)(G)	624	24	<p>Amendment adds a new subparagraph (G) to define average number of full-time employees" and average number of individuals employed full-time" for purposes of the EDZ wage credit.</p> <p>Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.</p>
606(k)(3)(A)	624	25	<p>Amends conditions for 20% employee residency requirement to be based on average number of full-time employees and provide that such 20% requirement be determined in accordance with the size of municipalities in which the EDZ is located, with respect to the EDZ wage credit.</p> <p>Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.</p>
612(b)(4)	406	1	<p>Technical clarifying amendment to the addition modification for interest on indebtedness incurred or continued to purchase or carry tax-exempt obligations or securities.</p> <p>Specifically, this amendment changes the reference to "the income from which is exempt from tax" to "the interest on which is exempt from tax".</p> <p>Effective immediately (7/10/90).</p>
612(b)(18)(B) 612(b)(19)(B)	190	16	<p>Technical conforming amendment to provide, in the case of a New York S termination year (where a New York S terminates pursuant to section 660(c)(2)(C) or 660(c)(3) of the Tax Law), the modifications under subparagraph (A) of these paragraphs be determined in accordance with section 612(s) of the Tax Law.</p>

Previously these subparagraphs included only New York S corporation terminations pursuant to section 660(c)(3) of the Tax Law.

The term "New York S termination year" is defined in section 208.1-A of the Tax Law (see Bill Section 4 of Chapter 190 of the Laws of 1990).

Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.

612(b)(28)	190	225	This paragraph is repealed. Prior to this repeal, paragraph (28) of subsection (b) was an addition modification for the amount of petroleum business tax imposed by Article 13-A of the Tax Law, to the extent deductible in determining federal adjusted gross income.
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Effective for taxes accruing on or after June 1, 1990.

612(c)(9)	406	2	Technical clarifying amendment to the subtraction modification for interest on indebtedness incurred or continued to purchase or carry taxable obligations or securities. Specifically, this amendment changes the reference to "the income from which is subject to tax" to "the interest on which is subject to tax".
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Effective immediately (7/10/90).

612(c)(22)(B)	190	16	Technical conforming amendment to provide, in the case of a New York S termination year (where a New York S terminates pursuant to section 660(c)(2)(C) or 660(c)(3) of the Tax Law), the modifications under subparagraph (A) of these paragraphs be determined in accordance with section 612(s) of the Tax Law.
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Previously these subparagraphs included only New York S terminations pursuant to section 660(c)(3) of the Tax Law.

The term "New York S termination year" is defined in section 208.1-A of the Tax Law (see Bill Section 4 of Chapter 190 of the Laws of 1990).

Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.

612(s) 190 17

Technical conforming amendment to provide that S corporation shareholders' income must be determined using normal accounting rules rather than by proration on a daily basis, when there is a 50% or more change of ownership of the corporation during the New York S termination year (e.g., a termination pursuant to sections 660(c)(2)(C) or 660(c)(3) of the Tax Law).

In addition, income can be determined using normal accounting rules if an election is made by all persons who are shareholders of the corporation during the S short year and all persons who are shareholders on the first day of the C short year (i.e., a termination pursuant to section 660(c)(3) of the Tax Law).

Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.

614 190 156

Provides, in stages for tax years 1990 and thereafter, an increase in the standard deduction due to the amendments to the tax rate schedules, as follows:

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1990

Married Joint and Surviving Spouse	\$ 9,500
Head of Household	7,000
Single	6,000
Married Filing Separately	4,750
Dependent Filers	2,800

1991

Married Joint and Surviving Spouse	\$10,200
Head of Household	7,700
Single	6,300
Married Filing Separately	5,100
Dependent Filers	2,800

1992

Married Joint and Surviving Spouse	\$10,800
Head of Household	8,150
Single	6,600
Married Filing Separately	5,400
Dependent Filers	2,800

1993

Married Joint and Surviving Spouse	\$12,350
Head of Household	10,000
Single	7,400
Married Filing Separately	6,175
Dependent Filers	2,900

1994

Married Joint and Surviving Spouse	\$13,000
Head of Household	10,500
Single	7,500
Married Filing Separately	6,500
Dependent Filers	3,000

Effective immediately (5/25/90). Applicable to
taxable years beginning after 1989.

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615(c)(1)	345	1	<p>Extends, through 1991, the deduction for the portion of New York City nonresident earnings tax attributable to the increased rates.</p> <p>Effective immediately (6/30/90).</p>
615(c)(2)	406	3	<p>Technical clarifying amendment to the subtraction modification reducing federal itemized deductions for interest on indebtedness incurred or continued to purchase or carry tax exempt obligations or securities. Specifically, this amendment changes the reference to "the income from which is exempt from tax" to "the interest on which is exempt from tax".</p> <p>Effective immediately (7/10/90).</p>
615(c)(6)(B)	190	18	<p>Technical conforming amendment to provide, in the case of a New York S termination year (where a New York S terminates pursuant to section 660(c)(2)(C) or 660(c)(3) of the Tax Law), the modifications under subparagraph (A) of this paragraph must be determined in accordance with section 612(s) of the Tax Law.</p> <p>Previously this subparagraph included only New York S terminations pursuant to section 660(c)(3) of the Tax Law.</p> <p>The term "New York S termination year" is defined in section 208.1-A of the Tax Law (see Bill Section 4 of Chapter 190 of the Laws of 1990).</p> <p>Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.</p>

615(d)(2)	406	4	Technical clarifying amendment to the addition modification increasing federal itemized deductions for interest on indebtedness incurred or continued to purchase or carry taxable obligations or securities. Specifically, this amendment changes the reference to "the income from which is subject to tax" to "the interest on which is subject to tax".
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Effective immediately (7/10/90).

617(a)	190	19	Technical conforming amendment. This section continues the exception from modifications for shareholders of Federal S corporations which are New York C corporations. (Originally this section addressed those New York S shareholders subject to the New York income modifications, the conforming amendment now includes a more definitive explanation of those shareholders not subject to the modifications.) These shareholders are excepted from the modifications because the S corporation income from which the modifications derive is not included in their Article 22 income base.
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Also provides a technical conforming amendment in the case of a New York S termination year. Where a New York S terminates pursuant to section 660(c)(2)(C) or 660(c)(3) of the Tax Law, the modifications under this subsection must be determined in accordance with section 612(s). Previously, this subsection included only New York S terminations pursuant to section 660(c)(3) of the Tax Law.

The term "New York S termination year" is defined in section 208.1-A of the Tax Law (see Bill Section 4 of Chapter 190 of the Laws of 1990).

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			Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
618(4)	190	226	Technical conforming amendment to delete reference to section 612(b)(28) of the Tax Law, which was repealed by Bill Section 225 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
658(c)(2)	190	20	Deletes the \$325 filing fee for New York S corporations in conjunction with the imposition of the fixed dollar minimum tax added under section 210.1(g) of the Tax Law by Bill Section 12 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
658(g)	664	1	Amendment adds a new subsection (g) which provides requirements applicable to tax return preparers with respect to the signing of returns and claims for refunds by a paid preparer. These amendments generally conform to the provisions of regulation section 147.6. However, additional requirements within the amendment include reference to claims for refunds in addition to returns, and the option of the paid preparer to retain a list with the name and identification number of the taxpayer for a three year retention period (rather than retain copies of the actual returns), to be available for inspection upon request by the commissioner. The term "retention period" is defined for purposes of a tax return as being the period ending the later of three years after the due

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date of the return (without regard to extensions) or three years after the date the return is presented to the taxpayer for the taxpayer's signature. For purposes of a claim for refund, the term "retention period" is defined as the period ending three years after such claim for refund was presented to the taxpayer for such taxpayer's signature.

Also provides that paid preparers are now required to furnish a copy of the return or claim for refund to the taxpayer on or before the time the return or claim for refund is presented to the taxpayer for signing.

In addition, definitions have been provided for the following terms with regard to paid preparers, "person", "return" and "claim for refund".

Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.

659

190

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This amendment includes partnerships and New York S corporations with those taxpayers who are subject to the Federal change reporting provisions contained in this section of the Tax Law. Specifically, this would require a New York S corporation and a partnership having a resident partner or having any income derived from New York sources to report any Federal changes, corrections or disallowances, or amendments of tax returns, and the portion of any amounts allocable to each partner and shareholder, within 90 days after a final determination or as otherwise required by the Commissioner. Additionally, New York S corporations would be required to report any changes or corrections of taxes described in Internal Revenue

Code section 1366(f)(2) and (3) (taxes imposed on built in gains and excess net passive income, respectively) and the portion of such changes or corrections allocable to each shareholder. Each partnership and New York S corporation would be required to provide identifying information with respect to its partners and shareholders.

Also makes various technical amendments including a reference to "commissioner" and deleting reference to "tax commission".

Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.

Affects 660(c)(2) 190 26

This amendment gives all New York S corporations a minimum of 75 days from the enactment of this Chapter (5/25/90) to revoke their S election retroactively to the beginning of the 1990 tax year.

Effective immediately (5/25/90).

660(e) 190 21

Adds a cross-reference cite for definitions relating to S corporations. The definitions are under section 208.1-A of the Tax Law as added by Bill Section 4 of Chapter 190 of the Laws of 1990.

Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.

671(b)(2)(B) 746 5

Technical clarifying amendment that deletes reference to "or paid" regarding contributions made by employers to public retirement systems or pension funds of the State. Provides conformity with amendments made to the Retirement and Social Security Law regarding such contributions that are "picked up" by employers.

Effective 45 days after the date enacted (i.e., September 5, 1990). However, there is a special proviso with respect to an Internal Revenue "Service Ruling.

683(c)(9) 624 26

Amendment adds a new paragraph (9) which provides for the assessment of any tax liability generated by a decertification of a business enterprise with respect to an economic development zone within 3 years after notification of decertification.

Effective immediately (7/18/90). Applicable to taxable years beginning on or after January 1, 1986.

685(h)(2) 190 50

This amendment extends the penalty provisions under this section on partnerships and S corporations to include failure to file a report or return of Federal changes required under section 659 of the Tax Law as amended by Bill Section 49 of Chapter 190 of the Laws of 1990.

Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.

685(1)(4) 664 2

Technical amendment to include reference to the new penalties applicable to paid preparer's added by section 685(u).

Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.

685(u) 664 3

Adds penalties applicable to paid preparers, for:

- 1) Failure to sign return or claim for refund;

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- 2) Failure to furnish identifying number;
- 3) Failure to furnish copy to taxpayer; and
- 4) Failure to retain copy of return, claim for refund or list of name and taxpayer identifying number of taxpayer for whom a return or claim for refund is prepared.

In general, these penalties conform to related penalties imposed under the Internal Revenue Code against paid preparers.

Effective immediately (7/22/90).

Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.

697(e)(3)	818	22	Amended to authorize the transmission of certain wage reporting information to the Department of Social Services for transmission to the Family Parent Locator Service. Also makes various technical amendments. Effective immediately (7/25/90).
697(e)(3)	304	8	Amendment expands the disclosure of wage reporting system information to the Department of Social Services to include all former recipients of public assistance and care. However, such information is limited to research data which does not disclose the identity of the former recipient. In addition, the Department of Social Services shall also be furnished, pursuant to an agreement under the social services law, wage reporting system information on applicants for or recipients

of benefits from programs of other jurisdictions which are similar to those offered under the social services law.

Effective 180 days after date of enactment (i.e., December 27, 1990).

697(j)(2)	190	43	Provides an increase in the interest rate on underpayments and overpayments of income tax from the Federal short- term rate plus one percentage point to the Federal short-term rate plus two percentage points.
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Effective October 1, 1990. Applicable to interest on amounts remaining due or overpaid on or after October 1, 1990.

699	190	157	Repeals existing section 699 of the Tax Law, relating to the tax rate and standard deduction transitional provisions for the 1987-90 tax cut phase-in, and enacts a new section 699 to provide the transition provisions for the tax rates for the 1992 and 1993 tax years for purposes of implementing the section 601 tax rates (as amended by Bill Section 154 of Chapter 190 of the Laws of 1990) which take effect on a day other than the first day of the taxable year.
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Effective immediately (5/25/90).

Article 30

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1301(a)	345	4	<p>Amended to enable the increased City of New York personal income tax rates to remain in effect through 1991.</p> <p>Extends the New York City minimum income tax through 1991.</p> <p>Also includes a technical amendment to delete reference to "state tax commission" and adds reference to "commissioner of taxation and finance"</p> <p>Effective immediately (6/30/90).</p>
1304	345	5	<p>These amendments repeal the tax rate schedules and reenact new tax rate schedules for taxable years beginning in 1990, 1991, 1992, 1993 and thereafter, for New York City resident individuals, estates and trusts.</p> <p>Also includes various technical amendments.</p> <p>Effective immediately (6/30/90).</p>
1304-A	344	1	<p>Authorizes the imposition of a tax surcharge on the city taxable income of every New York City resident individual, estate and trust for taxable years beginning in 1990, 1991 and 1992.</p> <p>Effective immediately (6/30/90).</p>
1310(d)(2)	345	6	<p>This amendment enables the current city household credit amounts to remain in effect for taxable years beginning before 1993. The increase or decrease to such amounts, as the case may be, will apply to taxable years beginning after 1992.</p> <p>Effective immediately (6/30/90).</p>

Article 30-B

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1340(c)(1)(C)	746	6	<p>Technical clarifying amendment that deletes reference to "or paid" regarding contributions made by employers to public retirement systems or pension funds of the State. Provides conformity with amendments made to the Retirement and Social Security Law regarding such contributions that are "picked up" by employers.</p> <p>Effective 45 days after the date enacted (i.e., September 5, 1990). However, there is a special proviso with respect to an Internal Revenue Service Ruling.</p>
1340(C)(15)	190	51	<p>Requires partnerships having any income derived from City of Yonkers sources to report any Federal changes, corrections or disallowances, or amendments of tax returns, and the portion of any amounts allocable to each partner within 90 days after a final determination or as required by the Commissioner. Each partnership would be required to provide identifying information with respect to its partners.</p> <p>Also makes various technical amendments including a reference to "commissioner of taxation and finance" and deleting reference to "state tax commission".</p> <p>Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.</p>
1342	664	4	<p>Technical conforming amendment to apply the provisions of sections 653 and 658 of Article 22 of the Tax Law to the Yonkers Earnings Tax.</p>

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Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.

State General City Law

Article 2-E

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<u>Section 25-m</u>
1(d)	746	4	<p>Technical clarifying amendment that deletes reference to "or paid" regarding contributions made by employers to public retirement systems or pension funds of the State. Provides conformity with amendments made to the Retirement and Social Security Law regarding such contributions that are "picked up" by employers.</p> <p>Effective 45 days after the date enacted (i.e., September 5, 1990). However, there is a special proviso with respect to an Internal Revenue Service Ruling.</p>
2-A(a)	345	17	<p>This amendment enables the current rates on the New York City earnings tax on nonresidents to remain in effect through 1991.</p> <p>Effective immediately (6/30/90).</p>

Section 25-n

(e)	664	5	<p>Technical conforming amendment to apply the provisions of sections 653 and 658 of Article 22 of the Tax Law to the General City Law.</p> <p>Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.</p>
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Chapter 17 of Title 11
of the Administrative Code
of the City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
11-1701	345	13	<p>Amended to provide that the current City of New York personal income tax rates will remain in effect through 1991. Additionally these amendments provide new tax rate schedules for taxable years beginning in 1990, 1991, 1992, 1993 and thereafter.</p> <p>Also includes various technical amendments.</p> <p>Effective immediately (6/30/90).</p>
11-1704	Local Law #42	1	<p>Imposes the tax surcharge on City of New York resident individuals, estates and trusts authorized by section 1304-A of Article 30 of the Tax Law.</p> <p>(See section 1304-A of Article 30 of this summary.)</p> <p>Effective immediately (7/12/90).</p>
11-1706(b)(2)	345	14	<p>This amendment extends the current city household credit amounts to remain in effect for taxable years beginning before 1993. The increase or decrease to such amounts, as the case may be, will apply to taxable years beginning after 1992.</p> <p>Effective immediately (6/30/90).</p>
11-1712(b)(4)	406	5	<p>Same as amendment to section 612(b)(4) of Article 22 of the Tax Law by Bill Section 1 of Chapter 406 of the Laws of 1990.</p> <p>Effective immediately (7/10/90).</p>

11-1712(b)(18)(B) 11-1712(b)(19)(B)	190	22	Same as amendment to sections 612(b)(18)(B) and 612 (b)(19)(B) of Article 22 of the Tax Law by Bill Section 16 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1712(c)(9)	406	6	Same as amendment to section 612(c)(9) of Article 22 of the Tax Law by Bill Section 2 of Chapter 406 of the Laws of 1990. Effective immediately (7/10/90).
11-1712(c)(22)(B)	190	22	Same as amendment to section 612(c)(22)(B) of Article 22 of the Tax Law by Bill Section 16 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1712(s)	190	23	In addition to various technical amendments, this is the same as amendment to section 612(s) of Article 22 of the Tax Law by Bill Section 17 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1714	190	158	Same as amendment to section 614 of Article 22 of the Tax Law by Bill Section 156 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1715(c)(2)	406	7	Same as amendment to section 615(c)(2) of Article 22 of the Tax Law by Bill Section 3 of Chapter 406 of the Laws of 1990. Effective immediately (7/10/90).

11-1715(c)(6)(B)	190	24	Same as amendment to section 615(c)(6)(B) of Article 22 of the Tax Law by Bill Section 18 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1715(d)(2)	406	8	Same as amendment to section 615(d)(2) of Article 22 of the Tax Law by Bill Section 4 of Chapter 406 of the Laws of 1990. Effective immediately (7/10/90).
11-1717(a)	190	25	Same as amendment to section 617(a) of Article 22 by Bill Section 19 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to taxable years beginning after 1989.
11-1758(g)	664	6	Same as amendment to Section 658(§) to Article 22 by Bill Section 1 of Chapter 664 of the Laws of 1990.
11-1759	190	52	Same as amendment to section 659 of Article 22 of the Tax Law by Bill Section 49 of Chapter 190 of the Laws of 1990. Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.
11-1771(b)(2)(B)	746	7	Same as amendment to section 671(b)(2)(B) of Article 22 by Bill Section 5 of Chapter 746 of the Laws of 1990.

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			<p>Effective 45 days after the date enacted. (Effective September 5, 1990.) However, there is a special proviso with respect to an Internal Revenue Service Ruling.</p>
11-1785(h)(2)	190	53	<p>Same as amendment to section 685(h)(2) of Article 22 of the Tax Law by Bill Section 50 of Chapter 190 of the Laws of 1990.</p> <p>Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.</p>
11-1785(1)(4)	664	7	<p>Technical amendment to include reference to the new penalties applicable to paid preparer's added by section 11-1785(t).</p> <p>Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.</p>
11-1785(t)	664	8	<p>Same as amendment to Section 685(u) to Article 22 by Bill Section 3 of Chapter 664 of the Laws of 1990.</p> <p>Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature n or after January 1, 1991.</p>
11-1797(j)(2)	190	47	<p>Same as amendment to section 697(j)(2) of Article 22 of the Tax Law by Bill Section 43 of Chapter 190 of the Laws of 1990.</p> <p>Effective October 1, 1990. Applicable to interest on amounts remaining due or overpaid on or after October 1, 1990.</p>

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11-1799

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Repeals this provision of the Administrative Code of the City of New York relating to the City standard deduction transitional provisions.

Effective immediately (5/25/90).

Chapter 19 of Title 11
of the Administrative Code
of the City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
11-1901(e)	746	3	<p>Technical clarifying amendment that deletes reference to "or paid" regarding contributions made by employers to public retirement systems or pension funds of the State. Provides conformity with amendments made to the Retirement and Social Security Law regarding such contributions that are "picked up" by employers.</p> <p>Effective 45 days after the date enacted (i.e., September 5, 1990). However, there is a special proviso with respect to an Internal Revenue Service Ruling.</p>
11-1902(a)	345	15	<p>These amendments continue the imposition of the New York City earnings tax on nonresidents at the current rates through 1991.</p> <p>Effective immediately (6/30/90).</p>
11-1922	190	54	<p>Requires partnerships having any income derived from New York City sources to report any Federal changes, corrections or disallowances, or amendments of tax returns, and the portion of any amounts allocable to each partner within 90 days after a final determination or as required by the Commissioner. Each partnership would be required to provide identifying information with respect to its partners.</p> <p>Also makes various technical amendments including a reference to "commissioner of taxation and finance" and deleting reference to "tax commission".</p>

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Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.

11-1943

664

9

Technical conforming amendment to apply the provisions of section 658 of Article 22 of the Tax Law to the Administrative Code of the City of New York.

Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.

Article X of the
Codes and Ordinances of the City
of Yonkers

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
92-88(c)	746	8	<p>Same as amendment to section 1340(c)(1)(C) of Article 30-B by Bill Section 6 of Chapter 746 of the Laws of 1990.</p> <p>Effective 45 days after the date enacted (i.e., September 5, 1990). However, there is a special proviso with respect to an Internal Revenue Service Ruling.</p>
92-112	190	55	<p>Requires partnerships having any income derived from City of Yonkers sources to report any Federal changes, corrections or disallowances, or amendments of tax returns, and the portion of any amounts allocable to each partner within 90 days after a final determination or as required by the Commissioner. Each partnership would be required to provide identifying information with respect to its partners.</p> <p>Also makes various technical amendments including a reference to "commissioner of taxation and finance" and deleting reference to "state tax commission".</p> <p>Effective immediately (5/25/90). Applicable to final Federal determinations made on or after July 1, 1990 and to amended Federal returns filed on or after July 1, 1990.</p>
92-113	664	10	<p>Technical conforming amendment to apply the provisions of section 658 of Article 22 of the Tax Law to the Codes and Ordinances of the City of Yonkers.</p>

TSB-M-91- (1) I
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January 2, 1991

Effective immediately (7/22/90). Applicable to returns due on or after April 15, 1991, and to claims for refund presented by a tax return preparer to a taxpayer for signature on or after January 1, 1991.