

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
Technical Services Division

TSB-M-99(6.2)I
Income Tax
Spring 2000

TSB-M-99(6)I Important Notice for Estimated Tax Filers

**TSB-M-99(6.1)I Revised Notice for Partners Making Estimated Tax Payments of
the New York City Nonresident Earnings Tax**

Notice of Obsolescence

As a result of a recent New York State Court of Appeals decision, the city of New York nonresident earnings tax has been eliminated for New York State nonresidents on or after July 1, 1999. Prior to the decision, legislation enacted in 1999 eliminated the tax only for New York State residents. Consequently, the nonresident earnings tax has been completely eliminated for all city of New York nonresidents on or after July 1, 1999, and therefore taxpayers have no further estimated tax obligations with respect to this tax. Accordingly, the material contained in TSB-M-99(6)I and TSB-M-99(6.1)I is obsolete and should no longer be used.