

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

TSB-M-79 (2.1)C  
Corporation Tax  
May 1, 1995

Credit for NYS Sales Tax paid on Catalysts  
Notice of Obsolescence

TSB-M-79(2)C, issued March 15, 1979, is obsolete and is replaced by this memorandum. In 1987, the Article 9-A credit for New York State Sales or Compensating Use Taxes on Catalytic, Purifying or Bleaching Chemical Agents was repealed. The repeal was effective July 20, 1987.

Therefore, TSB-M-79(2)C is obsolete and should no longer be relied upon.