

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

TSB-M-78-(4.1)-I  
Income Tax  
June 19, 1995

1978 Legislation  
Parent's and Student's Savings Plan  
and Tuition Expenses  
Notice of Obsolescence

Chapters 28 and 333 of the Laws of 1987 repealed the provisions of the New York State Tax Law and the Administrative Code of the City of New York that provided for Parent's and Student's Savings Plans and the tuition expense modification. Therefore, TSB-M-78-(4)-I, issued June 2, 1978, which explained these provisions, is obsolete and should no longer be relied upon.

See TSB-M-87-(20)I for further information concerning the effective date of the repeal of these provisions and the special transitional rules that applied at the time of repeal.