

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

TSB-M-79-(1.1)-I
Income Tax
August 31, 1995

1979 Legislation
Parent's and Student's Savings Plan - (PASS)
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Chapters 28 and 333 of the Laws of 1987 repealed the provisions of the New York State Tax Law and the Administrative Code of the City of New York that provided for Parent's and Student's Savings (PASS) Plans. Therefore, TSB-M-79-(1)-I, issued March 26, 1979, which explained PASS Plans, is obsolete and should no longer be relied upon.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 the PASS provisions and the special transitional rules that applied at the time of repeal.