

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

TSB-M-79-(5.1)-I
Income Tax
September 20, 1995

State Tax Commission Policy Relating
to the Timeliness of Petitions Filed After 30-Day Letters
Notice of Obsolescence

The policy relating to the timeliness of petitions filed after the issuance of 30-day letters applied only until October 1, 1979. Therefore, TSB-M-79-(5)-I, issued June 20, 1979, which explained this policy, is obsolete and should no longer be relied upon.