

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

TSB-M-80-(9.1)-I  
Income Tax  
May 9, 1996

Economists Unincorporated Business Tax Exemption  
Notice of Obsolescence

Legislation enacted in 1978 repealed the New York State Unincorporated Business Tax effective December 31, 1982. Therefore, TSB-M-80-(9)-I, issued December 10, 1980, which explained the application of that tax to economists, is obsolete.