

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

TSB-M-81(2.1)I  
Income Tax  
August 31, 1995

1981 Legislation  
Rollover of PASS Funds  
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Chapters 28 and 333 of the Laws of 1987 repealed the provisions of the New York State Tax Law and the Administrative Code of the City of New York that provided for Parent's and Student's Savings (PASS) Plans. Therefore, TSB-M-81-(2)-1, issued May 29, 1981, which explained the rules concerning the rollover of a PASS fund, is obsolete and should no longer be relied upon.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.