

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

TSB-M-81(3)-I
Income Tax
June 1, 1981

1981 LEGISLATION

STANDARD DEDUCTION

Chapter 103 of the Laws of 1981, enacted May 15, 1981, amended sections 614, 634 and 654 of the New York State Tax Law and section T46-154.0 of the Administrative Code of the City of New York to provide for an increase in the standard deduction.

For tax years beginning in 1981 and thereafter, the standard deduction is the lesser of 17% of New York adjusted gross income or \$2500. The minimum standard deduction is increased to \$1500 for a single individual and \$2000 for married filing jointly, unmarried head of household or qualifying widows and widowers.

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EXEMPTION

Chapter 103 of the Laws of 1981, enacted May 15, 1981, amended section 616 of the New York State Tax Law and section T46-116.0 of the Administrative Code of the City of New York to increase the personal exemption.

For tax years beginning in 1982 and thereafter, the exemption will be \$800.