

1985 AMENDMENTS TO
INCOME TAX LAWS

Article 22

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
601(a)(2)	29	17	<p>Increases the threshold amounts for individuals with low income. Singles are increased from \$2,500 or less to \$4,000 or less; all others are increased from \$5,000 or less to \$8,000 or less.</p> <p>Effective 1/1/86 and applicable to taxable years beginning on and after 1/1/86.</p> <p><u>NOTE: Chapter 666 of the Laws of 1985 amended Section 1304(c) of Article 30 and Section T46-101.0(a) (2) to increase the threshold amounts for individuals with low income for purposes of the City of New York personal income tax on residents only.</u></p> <p><u>For taxable years beginning after 1/1/86, for purposes of the City of New York personal income tax on residents, singles are increased from City AGI of \$4,000 or less to City AGI of \$5,500 or less; all others are increased from City AGI of \$8,000 or less to City AGI of \$11,000 or less.</u></p>
601-A 29	18		<p>Technical amendment to take into account the changes made to Section 602. This amendment changes the reference to subsection (f) of Section 602 to be subsection (h) of Section 602.</p> <p>Effective 4/8/85.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
602(d)	29	19	<p>Provides that the tax rate schedule furnished by this subsection be applicable to taxable years ending after 12/31/78 through and including those taxable years beginning in 1985 (however, see the effective date provisions).</p> <p>This amendment which reduces the rate of tax on New York taxable income in excess of \$23,000 from 14% to 13½% is effective on the first day of the seventh month of the taxpayer's taxable year beginning in 1985. Therefore, in the case of a calendar year taxpayer, the effective date is July 1, 1985. In the case of a fiscal year taxpayer, this amendment takes effect on the first day of the seventh month of such taxable year.</p> <p>For purposes of implementation of the reduced tax rate, the rate of tax on New York taxable income over \$23,000 shall be 13 3/4% for the entire taxable year, whether or not such taxable year is a taxable year of 12 months.</p> <p>For purposes of payments of estimated income tax, no reduction in rate may be taken into account for installments due prior to July 1, 1985 (i.e. the rate of tax applicable to such installments shall be 14%); the full reduction in rate may be taken into account for installments due after June 30, 1985 (i.e. the rate of tax applicable to such installments shall be 13½%). (For fiscal years, substitute the month of such fiscal year that corresponds with the month of July or June.)</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
602(f)	29	20	<p>Reletters present Section 602(f) to be Section 602(h) and adds two new subsections, to be subsections (f) and (g).</p> <p>New subsection (f) provides for the stretching of brackets for taxable incomes of over \$11,000 <u>for taxable years beginning in 1986.</u></p>
602(g)	29	20	<p>New subsection (g) provides for the further stretching of brackets for taxable incomes of \$11,000 <u>for taxable years beginning in 1987</u> and, the maximum tax rate on unearned income is reduced from 13½% to 13%.</p>
603-A(a)	29	21	<p>Reduces the maximum tax rate on New York personal service income <u>for taxable years beginning in 1985 and 1986</u> from 10% to 9.5% and from 9.5% to 9% <u>for taxable years beginning in 1987 and thereafter.</u></p>
603-A(c)	29	21	<p>The last paragraph of this subsection is amended to provide that New York personal service net income shall not include any amount of family adjustment.</p> <p>Applies to taxable years beginning on or after 1/1/85.</p>
606(b)(2)	29	22	<p>Provides, <u>for taxable years beginning in 1986 and thereafter</u>, separate schedules for determining the allowable household credit for singles and for all others.</p> <p>For qualified single taxpayers, the credit is increased by five dollars for each income level up to \$20,000 and a new income bracket level is added for household gross incomes of over \$25,000 but not over \$28,000 with a credit of \$20.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			For all others, the allowable household credit is also increased. There are new income bracket levels for household gross incomes of over \$20,000 but not over \$22,000, over \$22,000 but not over \$25,000, over \$25,000 but not over \$28,000 and over \$28,000 but not over \$32,000; and there is also a provision that there be added in determining the allowable credit an amount equal to the number of exemptions allowed for Federal purposes minus 1 multiplied by \$15, \$10 or \$5 depending on household gross income.
606(e)(1)(v)	29	23	This amendment makes the additional amount that could be included in "qualifying real property taxes" for the "age exemption" an election rather than being automatically included. Also see the amendment adding new Section 606(e)(14-a). Applicable to taxable years beginning after 1984.
606(e)(2)	29	24	This amendment makes the real property tax (circuit breaker) credit <u>permanent for taxable years beginning on and after 1/1/85</u> and provides that for such years the credit be determined in accordance with new Section 606(e)(14-a).
606(e)(7)(i), (iii) & (iv)	29	25	The amendment to subparagraph (i) increases the household gross income allowed for claiming the credit <u>for taxable years beginning in 1985 and thereafter</u> to \$18,000 (from \$16,000). The amendment to subparagraph (iii) increases the maximum value of real property a property owner may own <u>for taxable years beginning in 1985 and thereafter</u> to \$85,000 (from \$65,000).

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>The amendment to subparagraph (iv) increases the maximum rent that can be paid <u>for taxable years beginning in 1985 and thereafter</u> to \$450 per month on average (from \$300 in any month).</p>
606(e)(14-a)	29	26	<p>Provides that <u>for taxable years beginning in 1985 and thereafter</u> the real property tax credit is to be determined in accordance with the provisions of this new paragraph.</p> <p>This paragraph provides that the amount of the credit allowable shall be 50% of the excess of real property taxes or of the excess of real property tax equivalent. Such excess of real property taxes or excess of real property tax equivalent is determined as provided in this paragraph. However, in the case of a taxpayer who has elected to include the additional amount in "qualifying real property taxes" for the "age exemption" the amount of the credit allowable shall be 25% of the excess of real property taxes or of the excess of real property tax equivalent.</p> <p>This paragraph also contains provisions for determining the maximum credit for qualified taxpayers both under and over the age of 65.</p>
611(a)	29	27	<p>Technical amendment to provide that <u>for taxable years beginning after 1984</u>, the New York taxable income of a resident individual is his New York adjusted gross income less the standard or the itemized deduction and the amount of New York personal exemptions; and reduced or increased by any family adjustment (see new Section 616-A).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
612(b)(23)	43	4	<p><u>This addition modification</u> requiring an addback of any amount claimed as a deduction in arriving at FAGI solely because of the safe-harbor leasing rules in Code Section 168(f)(8) as such Code Section was in effect for agreements entered into prior to 1/1/84 <u>is made applicable to taxable years beginning after 1981</u> (previously this modification applied to taxable years beginning in 1982, 1983 and 1984). The exception that this modification does not apply to qualified mass commuting vehicles still applies.</p>
612(b)(24)	43	4	<p><u>This modification</u> requiring the addition of any amount which the taxpayer would have been required to include in FAGI had the election in Code Section 168(f)(8), as such code section was in effect for agreements entered into prior to 1/1/84, not been made <u>is made applicable to taxable years beginning after 1981</u> (previously this modification applied to taxable years beginning in 1982, 1983 and 1984). The exception that this modification does not apply to qualified mass commuting vehicles still applies.</p>
612(b)(25)	43	4	<p>Provides that, <u>for recovery property placed in service in New York State in taxable years beginning after 1984 and for recovery property subject to the provisions of Section 280F of the Internal Revenue Code for taxable years ending after June 18, 1984,</u> there will be <u>no addback required of the ACRS</u> deduction under Code Section 168. Therefore, with respect to recovery property placed in service in New York State in taxable years beginning after 1984 and for recovery property subject to the provisions of Section 280F of the Internal Revenue Code for taxable</p>

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			years ending after June 18, 1984, New York will conform to the Federal ACRS deduction.
			Code Section 280F provides for limitations on investment tax credit and depreciation for luxury automobiles and for certain property used for personal purposes.
612(b)(26)	306	10	REPEALS the modification requiring the addition of the amount of income earned during the taxable year but not received due to participation in the State employee deferred compensation plan. Applicable to taxable years beginning after 12/31/84.
612(c)(24)	43	5	<u>This modification</u> providing for the subtraction of any amount included in FAGI solely because of the safe-harbor leasing rules in Code Section 168(f)(8) as such Code Section was in effect for agreements entered into prior to 1/1/84 is <u>made applicable to taxable years beginning after 1981</u> (previously this modification applied to taxable years beginning in 1982, 1983 and 1984). The exception that this modification does not apply to qualified mass commuting vehicles still applies.
612(c)(25)	43	5	<u>This modification</u> providing for the subtraction of any amount which could have been excluded from FAGI had the election in Code Section 168(f)(8) as such section was in effect for agreements entered into prior to 1/1/84 not been made is <u>made applicable to taxable years beginning after 1981</u> (previously this modification applied to taxable years beginning in 1982, 1983 and 1984). The exception that this modification does not apply to qualified mass commuting vehicles still applies.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>												
612(c)(26)	43	5	Provides, for taxable years beginning after 1981, except with respect to recovery property subject to the provisions of Code Section 280F for taxable years ending after June 18, 1984 and recovery property placed in service in New York State in taxable years beginning after 1984, a subtract modification to allow depreciation for New York purposes for certain recovery property for which an ACRS deduction is allowed under Code Section 168 in an amount that would be allowable under Code Section 167 as such Section would have applied to property placed in service on 12/31/80 (previously this modification applied to taxable years beginning in 1982, 1983 and 1984). Therefore, as an example, for property placed in service outside New York State, the 612(b)(25) addback modification would be required and the subtract modification permitted by this section would be allowed until the property is fully depreciated for New York purposes. The catch up modifications permitted or required by Sections 612(b)(27) and 612(c)(28) are still applicable.												
612(c)(27)	306	11	<p>REPEALS this modification. Due to the REPEAL of Section 612(b)(26), this modification is no longer necessary.</p> <p>Applies to taxable years beginning after 12/31/84.</p>												
614	29	28	<p>Provides for a flat standard deduction as follows:</p> <table border="0" style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: center;">1985</td> <td style="text-align: center;">1986</td> <td style="text-align: center;">1987 & thereafter</td> </tr> <tr> <td>Single</td> <td style="text-align: right;">\$2,500</td> <td style="text-align: right;">\$2,600</td> <td style="text-align: right;">\$2,800</td> </tr> <tr> <td>All others</td> <td style="text-align: right;">\$2,750</td> <td style="text-align: right;">\$3,000</td> <td style="text-align: right;">\$3,800</td> </tr> </table>		1985	1986	1987 & thereafter	Single	\$2,500	\$2,600	\$2,800	All others	\$2,750	\$3,000	\$3,800
	1985	1986	1987 & thereafter												
Single	\$2,500	\$2,600	\$2,800												
All others	\$2,750	\$3,000	\$3,800												
615(c)(1)	364	2	Technical amendment to reflect the extension of the increased City of New York nonresident earnings tax rates through 1986.												

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
616(a)	29	29	Increased personal exemption. 1985 & 1986 \$850 1987 and thereafter \$900

616-A	29	30	Provides for a family adjustment.
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For taxable years beginning in 1985, qualified married taxpayers who file jointly or separately on a single form can elect to shift an amount of income, up to \$3,000 or one-half of New York net income in 1985, up to \$4,000 or one-half of New York net income in 1986 and up to \$5,000 or one-half of New York net income in 1987 and thereafter, to the spouse in the lower tax bracket.

Generally, to qualify for the family adjustment, the aggregate New York adjusted gross income(s) of a husband and wife must not be more than \$40,000 and if their New York adjusted gross ipcome is more than \$30,000 but not more than \$40,000, the maximum amount that can be shifted to the other spouse is decreased by \$500 for each \$1,000 of New York adjusted gross income in excess of \$31,000. However, because of the \$3,000 maximum for 1985 and the \$4,000 maximum for 1986, the actual point at which married taxpayers will cease to be eligible for this family adjustment will be \$36,000 for 1985, \$38,000 for 1986 and \$40,000 for 1987

It should be noted that a husband and wife filing separately on separate forms cannot claim the family adjustment.

See Section 616-B for a definition of the term "New York net income of a resident individual."

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
616-B	29	30	This amendment provides that, <u>for taxable years beginning after 1984</u> , the New York net income of a resident individual shall be his New York adjusted gross income less his New York deduction and New York personal exemptions.
618(4)	306	12	Technical conforming amendment to delete reference to REPEALED Sections 612(b)(26) and 612(c)(27). Applicable to taxable years beginning after 12/31/84.
622(b)(6)	43	6	Provides that, except with respect to recovery property subject to the provisions of Code Section 280F for taxable years ending after June 18, 1984 and for recovery property placed in service in New York State in taxable years beginning after 12/31/84, the Federal item of tax preference for the accelerated cost recovery deduction is excluded in computing total New York items of tax preference. Therefore, since New York will be conforming to the Federal ACRS deduction with respect to recovery property placed in service in New York State in taxable years beginning after 1984 and for recovery property subject to the provisions of Code Section 280F for taxable years ending after June 18, 1984, the Federal item of tax preference relating to such Federal ACRS deduction for such recovery property will constitute a New York item of tax preference.
631(a)	29	31	Technical amendment to provide that <u>for taxable years beginning after 1984</u> , the New York taxable income of a nonresident individual is his New York adjusted gross income less the standard or itemized deduction and New York personal exemptions and reduced or increased by any family adjustment. (see new Section 636-A).

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>																
634	29	32	<p>Provides for a flat standard deduction as follows:</p> <table border="0"> <tr> <td></td> <td></td> <td>1987 &</td> <td></td> </tr> <tr> <td></td> <td></td> <td>1985</td> <td>1986 thereafter</td> </tr> <tr> <td>Single</td> <td>\$2,500</td> <td>\$2,600</td> <td>\$2,800</td> </tr> <tr> <td>All others</td> <td>\$2,750</td> <td>\$3,000</td> <td>\$3,800</td> </tr> </table> <p>Also, <u>for taxable years beginning on and after 1/1/85</u>, the standard deduction of nonresidents is subject to the limitation percentage.</p>			1987 &				1985	1986 thereafter	Single	\$2,500	\$2,600	\$2,800	All others	\$2,750	\$3,000	\$3,800
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636-A	29	33	<p>Provides for a family adjustment for a nonresident husband and wife.</p> <p>See the summary of Section 616-A for a description of the family adjustment. However, there is a major difference in determining the maximum family adjustment in the case of a nonresident husband and wife in that in the case of nonresidents, in determining the maximum allowable family adjustment, the limitation percentage is to be applied.</p>																
636-B	29	33	<p>This amendment provides that, for taxable years beginning after 1984, the New York net income of a nonresident individual shall be his New York adjusted gross income less his New York deduction and New York personal exemptions.</p>																
Part four	65	112	<p>Technical conforming amendment to delete the word "declarations" from the heading of Part four of Article 22.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>																
651(a)(1) and (3)	29	34	<p>Technical amendment to the requirements to file to take into account the low income provisions of Section 601(a)(2).</p>																

<u>Section</u>	<u>Law Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Effective 1/1/86 and applicable to taxable years beginning on and after such date.
651(b)(4)(B)	638	4	<p>Technical conforming amendment to include reference to defaulted City University loans thereby providing that where married individuals file separately on one form, an overpayment by a spouse may be credited against defaulted City University loans owed by the other spouse unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the defaulted City University loan owed by the other spouse.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
651(b)(5)	65	113	<p>Amends the innocent spouse relief provisions to conform to the Federal innocent spouse relief provisions (Code Section 6013(e)).</p> <p>The new provisions provide that innocent spouse relief may be granted where there is a substantial understatement of tax attributable to grossly erroneous items of one spouse. Previously, innocent spouse relief could only be granted where there was an omission of income in excess of 25% of New York adjusted gross income shown on the return.</p> <p>Effective immediately (4/17/85) and applicable to any assessment under Article 16 or notices of deficiency under Article 22 or pursuant to a law or ordinance enacted under the authority of Article 2-D of the General City Law or Articles 30 and 30-A of the Tax Law, which may be issued on or after the date Chapter 65 becomes Law (4/17/85) pursuant to the statutes of limitations under such</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Articles on issuance of assessments or notices of deficiency. Also applicable to pending hearings based on timely demands for hearings or timely petitions and to determinations or decisions of the State Tax Commission which have not become final.
651(b)(5) (B)(ii)	765	3	Technical correcting and clarifying amendment to the definition of "substantial understatement" for purposes of the innocent spouse relief provisions. Effective 4/17/85
651(b) (5)(D)	638	5	Technical conforming amendment to include reference to defaulted City University loans thereby providing that where a joint return is filed and only one spouse is liable for a defaulted City University loan, then, an overpayment and any interest will be credited against the defaulted City University loan unless the spouse not liable demands that his or her portion of the overpayment and any interest not be credited against the defaulted City University loan owed by the other spouse. Applies to overpayments for taxable years beginning after 12/31/85.
652	65	114	Technical conforming amendment to delete the word "declaration." Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
653(a)	65	115	Technical conforming amendment to delete the word "declaration." Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
653(c)	65	115	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
654(f)	29	35	<p>Technical amendment to provide that, in the case of a change of residence, the standard deduction allowable on each return be the amount allowed pursuant to Section 614 or Section 634, as the case may be and prorated according to the period covered by each return.</p> <p>Applies to taxable years beginning on or after 1/1/85.</p>
654(j)	29	35	<p>This amendment provides that where two returns are required because of a change of residence, the family adjustment allowable under Sections 616-A and 636-A be determined as if the husband and wife were residents for the entire taxable year and prorated, under regulations of the Tax Commission, between the two returns.</p> <p>Applies to taxable years beginning on or after 1/1/85.</p>
655	65	116	<p>Repeals the provisions relating to the requirements to file a declaration of estimated tax.</p> <p>See subsections (c) and (d) of Section 685, as amended, for new provisions relating to payments of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
656	65	116	<p>Repeals the provisions relating to payment of estimated tax.</p> <p>See subsections (c) and (d) of Section 685, as amended, for new provisions relating to payments of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
657(a)	65	117	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
682(c)	65	118	<p>Technical conforming amendment to take into account the repeal of Section 656.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
684(b)	65	119	<p>Technical conforming amendment to take into account the repeal of Section 656.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
685(a)(1)	65	54	<p>Provides that in the case of failure to file a return within 60 days of the due date, the penalty imposed pursuant to this paragraph may not be less than the lesser of \$100 or 100% of the tax required to be shown on such return.</p> <p>The amount of tax required to be shown on the return must still be reduced by any prepayments and any credits that may be claimed.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to returns required to be filed on or after such date.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
685(a)(4)	65	54	<p>Technical amendments to take into account the new minimum penalty provisions of Section 685(a)(1).</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to returns required to be filed on or after such date.</p>
685(a)(4)(A)	765	4	<p>Technical correcting amendment to change the cite to "subparagraph b" to read "subparagraph (B)."</p> <p>Effective 7/16/85 and applicable to returns required to be filed on or after such date.</p>
685(b)	65	55	<p>Numbers the existing Section 685(b) to be paragraph (1) and makes a technical correction. Also adds new paragraphs (2) and (3).</p> <p>New paragraph (2) provides that in addition to the 5% negligence penalty under paragraph (1), there shall also be imposed a penalty equal to 50% of the interest payable on the portion of the underpayment attributable to negligence.</p> <p>New paragraph (3) provides for a presumption of negligence (except where there is clear and convincing evidence to the contrary) where there is a failure to include interest, dividends or patronage dividends in New York adjusted gross income. The amount of the penalty <u>which may be imposed under paragraph (1)</u> of this subsection is 5% of the portion of the underpayment attributable to the omission of such interest, dividends and patronage dividends. NOTE: This means that both the 5% penalty under paragraph (1) and the 50% interest penalty under paragraph (2) may be imposed on the portion of underpayment attributable to the under reporting of interest, dividends or patronage dividends.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to taxes required to be paid (determined with regard to extensions) on or after such date.
685(c)	65	120	<p>Provides for the imposition of a penalty for the underpayment of estimated income tax.</p> <p>The percentage rate for purposes of imposing this penalty is the same as the rate of interest established pursuant to Section 697(j).</p> <p>The amount of the underpayment is the excess of the required installment over the amount, if any, of the installment paid on or before the due date for the installment.</p> <p>Generally, with specified exception, the amount of any required installment is 25% of the required annual payment. The required annual payment is the lesser of 80% of the tax shown on the return or 100% of the tax shown on the return for the preceding year provided a return was filed for such preceding year and such preceding year was a taxable year of 12 months.</p> <p>There are special rules relating to specified situations and/or specified individuals.</p> <p>See subsection (d) of section 685 for exceptions to this penalty.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
685(c)(1)	765	5	<p>Technical correcting amendment to correct the cite to subsection (d) of Section 685.</p> <p>Effective 4/17/85</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
685(d)	65	120	<p>Provides exceptions to the penalty for underpayment of estimated income tax.</p> <ol style="list-style-type: none">(1) No penalty where tax is less than \$100;(2) No penalty where there was no tax liability for the preceding taxable year;(3) No penalty with respect to any installment due after the individual's death;(4) No penalty where Tax Commission determines that by reason of casualty, disaster or other unusual circumstances the imposition of such penalty would be against equity and good conscience;(5) No penalty where the Tax Commission determines that in the taxable year for which estimated payments were required to be made or in the taxable year preceding such taxable year the taxpayer retired after having attained age 62 or became disabled, and that the underpayment was due to reasonable cause and not to willful neglect. <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p> <p>Paragraph (4) of Section 685(d) (relating to items (4) and (5)) is applicable with respect to underpayments for taxable years beginning in 1984.</p>
685(e)	65	56	<p>This amendment divides this subsection into three numbered paragraphs.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Paragraph (1) provides for a fraud penalty equal to 50% of the deficiency.</p> <p>Paragraph (2) provides that where there is a penalty imposed under paragraph (1), there shall also be imposed a penalty equal to 50% of the interest payable on the portion of the underpayment attributable to negligence.</p> <p>Paragraph (3) provides that any penalty imposed under this subsection be in lieu of any penalty imposed by subsection (a) or (b) of Section 685.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to taxes required to be paid (determined with regard to extensions) on or after such date.</p>
685(h)	65	57	<p>The amendment to paragraph (1) increases the penalty for failure to file certain information returns from one dollar for each statement not filed with a maximum penalty for any calendar year of \$1,000 to \$50 for each statement not filed with a maximum penalty for any calendar year of \$10,000.</p> <p>The amendment to paragraph (2) increases the penalty for failure to file the information return required by Section 658(c) (returns of information with regard to partnerships and S corporations) or for failure to furnish the information required by such section from \$20 to \$50 per partner or shareholder per month or fraction of a month that the failure continues, not to exceed five months.</p> <p>New paragraph (3) imposes a penalty for the failure of a professional service corporation to file the information return required by Section 658(f) or for failure to furnish the information required by</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>such section. The amount of the penalty is \$100 for each return not filed per month or fraction of a month that the failure continues, not to exceed five months.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to returns required to be filed on or after such date.</p>
685(i)	65	120	<p>Technical amendment to delete reference to declarations of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
685(k)	65	58	<p>Increases the penalty for failure by a person to furnish his identifying number to another person as required by Section 651(b)(1)(B) and the penalty for failure to include in a return, statement or other document, the identifying number of another person as required by Section 651(b)(1)(C) from five dollars for each failure to \$50 for each failure.</p> <p>The penalty for each failure by a person to include his identifying number in any return, statement or other document as required by Section 658(b)(1)(A) remains five dollars for each failure.</p> <p>The maximum penalty that may be imposed for all such failures is \$10,000.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to failures occurring on or after such date.</p>
685(1)	65	59	<p>Technical amendment to include reference to the new penalties imposed under new subsections (q), (r) and (s) of Section 685.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
685(n)	65	60	<p>Technical amendment to include reference to new subsections (q) and (r) of Section 685.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>
685(p)	65	61	<p>Provides for the imposition of a penalty for substantial understatement of liability. The amount of the penalty is 10% of the amount of the underpayment.</p> <p>There is a substantial understatement if the amount of the understatement exceeds the greater of 10% of the tax required to be shown on the return, or \$2,000.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to returns required to be filed (determined with regard to extensions) on or after such date.</p>
	765	6	<p>Technical correcting amendment to conform the provisions of this section to the Federal provisions upon which this section is based.</p> <p>Effective 7/16/85 and applicable to returns required to be filed (determined with regard to extensions) on or after such date.</p>
685(q)	65	62	<p>Provides for the imposition of a penalty for the filing of frivolous tax returns.</p> <p>The amount of penalty which may be imposed is an amount not exceeding \$500.</p> <p>This new penalty is in addition to any other penalty.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85) and applicable to returns required to be filed (determined with regard to extensions) on or after such date.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
685(r)	65	63	<p>Provides for the imposition of a penalty for aiding or assisting in the giving of fraudulent returns, reports, statements or other documents.</p> <p>The amount of penalty which may be imposed is an amount not exceeding \$1,000.</p> <p>This new penalty is in addition to any other penalty.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>
685(r)(1)	765	7	<p>Technical correcting amendment to change the word "chapter" to "article" and to correct a misspelled word.</p> <p>Effective 7/16/85.</p>
685(s)	65	64	<p>Provides for the imposition of a penalty for furnishing false information with respect to withholding.</p> <p>The amount of the penalty is \$500.</p> <p>This new penalty is in addition to any criminal penalty provided by law.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>
686(a)	638	6	<p>Technical conforming amendment to include reference to defaulted City University loans thereby expanding the Tax Commission's authority to credit an overpayment of personal income tax against a default in repayment of a City University loan.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>

<u>Law Section</u>	<u>Bill Chapter</u>	<u>Section</u>	<u>Brief Summary</u>
686(e)	65	121	<p>Technical conforming amendment to take into account the elimination of declarations of estimated income tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
686(h)	387	2	<p>Technical conforming amendment to delete the existing language of this section and to add a cross reference to new Section 7 of the Tax Law.</p> <p>Effective 7/19/85.</p>
688(f)	638	7	<p>Technical conforming amendment to include reference to defaulted City University loans thereby providing that an overpayment of tax (or portion thereof) will cease to bear interest on the date on which the Tax Commission certifies to the Comptroller the amount of the overpayment to be offset against defaulted City University loans.</p> <p>Applied to overpayments for taxable years beginning after 12/31/85.</p>
689(e)	65	65	<p>Technical amendment to include reference to new subsections (q) and (r) of Section 685 thereby providing that the burden of proof for the issues involved in the imposition of the penalties under these subsections shall be upon the Tax Commission.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>
691	65	22	<p>Technical amendment to change the section heading of this Section to read "Mailing rules; holidays <u>miscellaneous</u> (emphasis added).</p> <p>Effective immediately (4/17/85).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
691(a)	65	122	<p>Technical conforming amendment to delete reference to declarations of estimated income tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
691(d)	65	23	<p>Provides that, for purposes of the Tax Law (Chapter 60), the Certificate of the Tax Commission to the effect that a tax has not been paid, that a return has not been filed or that information has not been supplied, as required under the provisions of Article 22, shall be prima facie evidence that such tax has not been paid, that such return has not been filed, or that such information has not been supplied. Effective immediately (4/17/85).</p>
691(e)	65	23	<p>Provides that the Attorney General have concurrent jurisdiction with any district attorney in the prosecution of any offenses arising under Article 37 with respect to the personal income tax imposed under Article 22. Effective immediately (4/17/85).</p>
692(d)	65	66	<p>Technical and clarifying amendments to bring the provisions of this subsection up to date and to provide that the warrant when filed with the county clerk becomes a lien when filed with such county clerk and to provide that in the case of personal property the warrant shall not become a lien until it is filed with the Department of State.</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>
692(f)	65	66	<p>Technical clarifying amendment to change the word "judgement" to "warrant."</p> <p>Effective 90 days after date of enactment (i.e. 7/16/85).</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
695	65	24	<p>Repeals the criminal penalties contained in Section 695 and provides a cross-reference to new Article 37 under which any criminal penalties relating to income or earnings taxes will now be imposed.</p> <p>Effective 11/1/85 and applicable to all offenses committed on or after such date.</p>
697(b)(2)	65	7	<p>Provides that the Tax Commission may take any action with respect to the examination of books and witnesses under paragraph (1) of subsection (b) of Section 697 (as so designated by this amendment) to inquire into the commission of an offense connected with the administration or enforcement of Article 22, provided, however, that notwithstanding the provisions of Section 174 no such action (examination of books and witnesses) may be taken after a referral by the Department or the Tax Commission to the Attorney General, a district attorney or any other prosecutorial agency is in effect.</p> <p>Effective 11/1/85 and applicable to offenses committed on or after such date.</p>
697(e)	65	25	<p>Breaks down the provisions of this subsection into four separately numbered paragraphs and makes certain technical correcting amendments.</p> <p>Also repeals the criminal penalties contained in this subsection for violation of the secrecy provisions and includes a cross-reference to new Article 37 under which any criminal penalties for violation of the secrecy provisions will now be imposed.</p> <p>Effective 11/1/85 and applicable to offenses committed on or after such date.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
697(e)(3)	367	2	<p>Technical conforming amendment to authorize the release of the information provided for pursuant to new subdivision (5) of Section 171-a of the Tax Law to the Department of Labor.</p> <p>Effective 11/1/85.</p>
	638	8	<p>This amendment permits the Tax Commission to furnish information to the City University of New York or the Attorney General on its behalf regarding the amount of overpayment of tax and interest thereon to be credited against a defaulted City University loan as well as furnishing the name and social security number of the taxpayer who made the overpayment.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
697(i)	65	123	<p>Technical conforming amendment to delete reference to declarations of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

Article 1

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
5	65	6	<p>Repealed. These provisions are now contained in Section 1826 of new Article 37.</p> <p>Effective 11/1/85.</p>
6	765	1	<p>Adds procedural details to new requirement that warrants be filed with the Department of State in order to create a lien on personal property.</p> <p>This amendment:</p> <ol style="list-style-type: none">1. Permits recording of contents of warrant rather than furnishing a complete copy of the warrant.2. Provides that no fee be paid by the Tax Commission for filing.3. Defines the term "filed" in accordance with the Uniform Commercial Code. <p>Effective 7/16/85.</p>
7	387	1	<p>Provides that <u>the procedures</u> for the enforcement of money judgments under Article 52 of the Civil Practice Law and Rules <u>not apply</u> to the State Tax Commission, any officer or employee of the Department of Taxation and Finance, or the Comptroller or any officer or employee of the Department of Audit and Control, as a garnishee, with respect to any amount of money to be refunded or credited to a taxpayer pursuant to any tax, administered by the Tax Commission, which is imposed by the Tax Law or by a law enacted pursuant to the authority of the Tax Law or Article 2-E of the General City Law.</p> <p>Effective 7/19/85</p>

Article 8

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
170-a	65	6	Repealed. These provisions are now contained in Section 1827 of new Article 37. Effective 11/1/85.
171 twenty-sixth	65	40	Provides that the Tax Commission may, by regulation, set the rate of interest for the taxes imposed pursuant to Article 12-A (Gasoline Tax), Article 18 (Alcoholic Beverage Tax), Article 20 (Cigarette Tax) and Article 21 (Highway Use Tax). Such rate of interest shall be at the rate set for personal income tax pursuant to Section 697(j) of Article 22.
171-a.1 (Deposit and Disposition of Revenue)	638	1	Technical conforming amendment relating to the requirement that certain overpayments of income tax be paid over to the City University of New York to be applied against defaulted City University of New York loans. Applies to overpayments for taxable years beginning after 12/31/85.
171-a(5), (6), 367 (7) and (8) (Statewide Wage Reporting)		1	Renumbers existing subdivisions (5), (6) and (7) to be subdivisions (6), (7) and (8), respectively, and adds a new subdivision (5) to require the Commissioner of Taxation and Finance to enter into an agreement with the Commissioner of Labor by September 1, 1985 for the delivery of information to the Department of Labor. This information will be used to determine whether graduates of training programs funded under the Federal Job Training Partnership Act have experienced an increase in earnings.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>The information to be provided to the Department of Labor must include the quarterly gross wages paid to participants in the programs, but may not include any information which could be used to identify any participant or the name or identification number of the employer.</p> <p>Also see the amendment to Section 697(e)(3) of Article 22.</p>
171-c(1)	222	1	<p>Amendment to authorize the crediting of an overpayment by an individual, estate or trust of the <u>City of Yonkers income tax surcharge on residents imposed pursuant to Article 30-A of the Tax Law and the City earnings tax on nonresidents imposed pursuant to Article 30-B of the Tax Law</u> against past due child support payments owed by the individual, estate or trust.</p> <p>Effective date is 6/28/85 and applies to returns filed after 12/31/84.</p>
171-c(2)	809	30	<p>REPEALS the existing provisions which provided that the agreement between the Tax Department and the Department of Social Services apply only to past-due support which is owed with respect to persons receiving aid to dependent children for which the Department of Social Services is authorized to accept an assignment of such support rights and adds new provisions.</p> <p>The new provisions provide that the agreement between the Tax Department and the Department of Social Services apply to past-due support which is owed to persons or entities entitled to enforce an order of support. For this purpose, an order of support means any final order, decree or judgment in a matrimonial</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>action or family court proceeding, or any foreign support order, decree or judgment which is registered, which requires the payment of alimony, maintenance, support or child support.</p> <p>Effective 30 days after date of enactment (i.e. 9/1/85).</p>
171-c(4)	809	31	<p>Letters and amends the existing provisions of this subdivision to be paragraph (a) and adds a new paragraph (b).</p> <p>The amendment to newly lettered paragraph (a) restricts the application to this paragraph to persons owed past-due support who are receiving services pursuant to Title 6-A of Article 3 of the Social Services Law and provides that no later than 30 days (rather than 15 days) prior to the date a local services district requests the State Department of Social Services to notify the Tax Commission of a liability for past-due support, such district notify such taxpayer that a request to apply an overpayment may be made and that any errors may be corrected and that notification to the Tax Commission may be avoided by satisfying the liability within 30 days of the notice from the local social services district.</p> <p>New paragraph (b) is applicable to persons owed past-due support who are receiving services pursuant to Title 6-B of Article 3 of the Social Services Law and provides that no later than 30 days prior to the date the Department of Social Services notifies the Tax Commission of the liability of a taxpayer for past-due support, such Department notify such taxpayer that a request to apply an overpayment may be made and that</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>any errors may be corrected and that notification to the Tax Commission may be avoided by satisfying the liability and submitting proof thereof to the Department of Social Services within 30 days of the notice.</p> <p>Effective 30 days after date of enactment (i.e. 9/1/85).</p>
171-c(5)(ii)	809	32	<p>Provides that where the taxpayer owes past-due support to more than one person or entity and the total amount of such past-due support exceeds the overpayment balance remaining, such person or entity shall receive a pro rata share of the balance remaining. Such share is to be based on the amount owed to such person or entity.</p> <p>Effective 30 days after date of enactment (i.e. 9/1/85).</p>
171-c(8)(a)	809	33	<p>Technical conforming amendment to include specific reference to Title 6-A of Article 3 of the Social Services Law.</p> <p>Effective 30 days after date of enactment (i.e. 9/1/85).</p>
171-d(1)	222	2	<p>Amendment to authorize the crediting of an overpayment by an individual, estate or trust of <u>the City income tax surcharge on residents imposed pursuant to Article 30-A of the Tax Law and the City earnings tax on nonresidents imposed pursuant to Article 30-B of the Tax Law</u> against the amount of any default in repayment of a guaranteed student loan owed by the individual, estate or trust.</p> <p>Effective date is 6/28/85 and applies to returns filed after 12/31/84.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
171-d(4) (i)(E)	638	2	<p>Technical conforming amendment to include reference to the amount of a default in repayment of a City University loan.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
171-e	638	3	<p>Provides that certain overpayments of income tax may be applied against defaulted City University loans.</p> <p>NOTE: There is no priority or allocation of an overpayment in the case of a taxpayer in concurrent default of loans administered by the State University and the City University.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
171-e(2)	222	3	<p>Amendment to authorize the crediting of an overpayment by an individual, estate or trust of the <u>City income tax surcharge on residents imposed pursuant to Article 30-A of the Tax Law and the City earnings tax on nonresidents imposed pursuant to Article 30-B of the Tax Law</u> against the amount of any default in repayment of a state university loan owed by the individual, estate or trust.</p> <p>Effective date is 6/28/85 and applies to returns filed after 12/31/84.</p>

Article 30

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1303	29	36	<p>Provides that, for purposes of the City of New York personal income tax on residents, the <u>City taxable income</u> of a City resident individual <u>be the same as such individual's New York net income</u> as defined in Section 616-B of Article 22. This means that the family adjustment allowed for New York State personal income tax purposes will not be applicable for the City of New York personal income tax on residents.</p> <p>Applies to taxable years beginning on or after 1/1/85.</p>
1304(a), (b) (d)	364	3	<p>The increased City of New York and personal income tax rates on residents remain in effect through 1985.</p>
1304(c)	666	1	<p>This amendment increases the threshold amounts for individuals with low income <u>for City of New York personal income tax on residents only</u>.</p> <p><u>For taxable years beginning on or after 1/1/86</u> the threshold amounts for individuals with low income will be different for State and City of New York purposes.</p> <p>For purposes of the City of New York personal income tax on residents, singles are increased from City AGI of \$4,000 or less (see Chapter 29 of the Laws of 1985) to City AGI of \$5,500 or less; all others are increased from City AGI of \$8,000 or less (see Chapter 29 of the Laws of 1985) to City AGI of \$11,000 or less.</p>
1306(b)(6)	65	124	<p>Technical conforming amendment to take into account the changes made to Section 651(b)(5) of Article 22.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Effective immediately (4/17/85) and applicable in the same manner as the amendments to Section 651(b)(5).
1308	65	125	<p>Repeals the provisions relating to the requirements to file declarations of estimated tax.</p> <p>See Section 1312(a) of Article 30 which incorporates the provisions of Sections 685(c) and (d) with regard to payment of estimated tax.</p>
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
1312(a)	65	126	<p>Technical conforming and correcting amendments to take into account the repeal of Sections 655 and 656 of Article 22 and to delete reference to Section 660 of Article 22.</p>
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
1312(c)	65	126	<p>Technical conforming amendments to take into account the estimated tax changes made to Article 22.</p>
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
1313	638	9	<p>Technical conforming amendment relating to the requirement that certain overpayments of City of New York personal income tax on residents be paid over to the City University of New York to be applied against defaulted City University of New York loans.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>

Article 30-A

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1326(b)(2)	65	127	<p>Technical amendment to include reference to paragraph (6) of Section 1326(b).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1326(b)(4)(A)	65	127	<p>Technical amendment to include reference to paragraph (6) of Section 1326(b).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1326(b)(5)	638	16	<p>Same as the amendment to Section 651(b)(4)(B) of Article 22 by Bill Section 4 of Chapter 638.</p>
1326(b)(6)	65	127	<p>Technical conforming amendment to take into account the changes made to Section 651(b)(5) of Article 22.</p> <p>Effective immediately (4/17/85) and applicable in the same manner as the amendment to Section 651(b)(5) of Article 22.</p>
1326(b)(6)(B)	638	17	<p>Same as the amendment to Section 651(b)(5)(D) of Article 22 by Bill Section 5 of Chapter 638.</p>
1328	65	128	<p>Repeals the provisions relating to the requirements to file declarations of estimated tax.</p> <p>See Section 1332(a) of Article 30-A and Section 92-92(a) of the Codes and Ordinances of the City of Yonkers. These sections incorporate the provisions of Sections 685(c) and (d) with regard to payment of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1329	222	4	<p>Technical amendment to subsection (a) to include reference to paragraph five of subsection (a) of section 674 with regard to the requirement of withholding tax from wages applicable to the City of Yonkers income tax surcharge.</p> <p>The amendment to subsection (b) adds the words "shall commence" to this subsection.</p> <p>Effective date 1/1/86 and applies to taxes required to be deducted and withheld on or after such date.</p>
1332(a)	65	129	<p>Technical conforming amendment to take into account the repeal of Sections 655 and 656 of Article 22.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1332(c)	65	129	<p>Technical amendment to include reference to payments of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1333	638	18	<p>Technical conforming amendment relating to the requirement that certain overpayments of the City of Yonkers income tax surcharge on residents be paid over to the City University of New York to be applied against defaulted City of New York loans.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>

Article 30-B

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1340(c); §1(j)	65	130	<p>Repeals the definition of estimated tax for purposes of the City of Yonkers earnings tax on nonresidents.</p> <p>The provisions of Sections 685(c) and (d) of Article 22 apply to payments of estimated City of Yonkers earnings tax on nonresidents (see Section 1342 of the Tax Law and Section 92-113 of the Codes and Ordinances of the City of Yonkers).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §6	65	131	<p>Repeals the provisions relating to payments of estimated tax for City of Yonkers nonresident earnings tax purposes.</p> <p>The provisions of Sections 685(c) and (d) apply to payments of estimated City of Yonkers earnings tax on nonresidents (see Section 1342 of the Tax Law and Section 92-113 of the Codes and Ordinances of the City of Yonkers).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §7	222	5	<p>Technical amendment to include reference to paragraph (5) of Section 674 and to make other clarifying amendments.</p> <p>Effective immediately (6/18/85) except that the reference to paragraph (5) of Section 674 takes effect 1/1/86.</p>
1340(c); §8(b)	638	19	<p>Technical conforming amendment to include reference to defaulted City University loans thereby providing that an overpayment by a spouse may be credited against a defaulted</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>City University loan owed by the other spouse unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the defaulted City University loan owed by the other spouse.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
1340(c); §9(2)	65	132	<p>Technical amendment to include reference to payments of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §10	65	133	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §11(a)	65	133	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §11(c)	65	133	<p>Technical conforming amendment to delete the word "declaration" and to correct a misspelled word.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1340(c); §13	65	133	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
1341	222	6	<p>Technical amendment to correct the date withholding is to commence.</p> <p>Effective date is July 3, 1984.</p>

Article 37

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Article 37	65	39	New Article 37 is added to provide for criminal penalties, seizures and forfeitures. Effective 11/1/85 and applicable to all offenses committed on or after such date.

Those sections of new Article 37 which pertain to income or earnings taxes are as follows:

Section	
1800	Definitions
1801	Failure to file a return or report; supply information; or supplying false information
1802	Repeated failure to file; personal income and earnings taxes
1804	False returns; personal income and earnings taxes
1806	Withholding; personal income and earnings taxes
1807	Aiding or assisting in the giving of fraudulent returns, reports, statements or other documents; personal income and earnings taxes
1809	Failure to obey subpoenas
1810	Failure to pay tax
1825	Violation of secrecy provisions of the Tax Law
1826	Use of tax or other notices to distribute advertising and propaganda material
1827	Comptroller or the Commissioner of Taxation and Finance not to be interested in tax sale
1838	Filing of documents
1839	Disposition of fines

Any Amendments to Article 37 that effect Income Tax are continued on the Following Page.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
1806(c)	765	22	<p>Technical amendment to include reference to Title U of the Administrative Code of the City of New York and to Articles IX and X of the Codes and Ordinances of the City of Yonkers.</p> <p>Effective 11/1/85 and applicable to all offenses committed on or after such date.</p>

State General City Law
Article 2-E

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
	65	108	Provides that the Tax Commission may conduct joint audits with one or more states, with the City of New York, or with such other state or states through national or regional tax associations, pursuant to specific agreements with such state or states, if the Tax Commission considers such an audit program to be advantageous to the administration of the taxes imposed by or pursuant to the authority of the Tax Law or Article 2-E of the General City Law.
			<u>Section 25-m</u>
2-A(a)	364	1	The increased City of New York nonresident earnings tax rates remain in effect through 1986.
6	65	109	Repeals the provisions relating to the requirements to file declarations of estimated tax for New York City nonresident earnings tax purposes. The provisions of Sections 685(c) and (d) apply to payments of estimated City of New York earnings tax on nonresidents (see Section 25-n(e) of the General City Law and Section U46-49.0 of the Administrative Code of the City of New York). Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
7	65	110	Repeals the provisions relating to payments of estimated tax for New York City nonresident earnings tax purposes.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>The provisions of Sections 685(c) and (d) apply to payments of estimated City of New York earnings tax on nonresidents (see Section 25-n(e) of the General City Law and Section U46-49.0 of the Administrative Code of the City of New York).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
14-a	65	111	<p>Technical conforming amendment to take into account the estimated tax changes.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

Amnesty

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
Effects Articles 22,30,30-A, 30-B and Article 2-E of the General City Law	66		<p>Provides that the Tax Commission establish a three month amnesty program to be effective during the fiscal year ending March 31, 1986.</p> <p>Such amnesty program shall apply to tax liabilities for taxable periods ending prior to January 1, 1985.</p> <p>Upon written application and evidence of payment of all designated taxes plus interest, the Tax Commission shall waive any penalties which may be applicable and no civil, administrative or criminal action or proceeding may be brought against the taxpayer relating to such designated taxes plus interest. Failure to pay all designated taxes plus interest invalidates any amnesty granted.</p> <p>Amnesty may not be granted to any taxpayer who is a party to any criminal investigation being conducted by a State agency or any political subdivision thereof or to any civil or criminal litigation which is pending on the date of the application for amnesty in any court of this State or the United States for nonpayment, delinquency or fraud in relation to any of the designated taxes plus interest.</p> <p>There shall be no refund or credit of any penalty paid prior to the time the taxpayer makes a request for amnesty.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			<p>Unless the Tax Commission on its own motion redetermines the amount of designated taxes plus interest, no refund or credit may be granted of any designated taxes plus interest paid under the amnesty program.</p> <p>The Tax Commission is required to formulate such regulations as are necessary, issue forms and instructions and take any and all other actions necessary to implement the amnesty program. The Tax Commission is also required to publicize the amnesty program so as to maximize public awareness.</p>
§2 of Chapter 66 of the Laws of 1985	765	85	<p>Requires the Tax Department to report the gross revenue collected under each tax pursuant to the amnesty program.</p> <p>Such report must be on a monthly basis commencing the first month after the amnesty program is established.</p> <p>Interim reports are to be issued on a monthly basis following the close of the amnesty period and shall report the gross revenue collected under each tax by year for each of the preceding five years.</p> <p>A final report containing such information must be issued as soon as practicable after the close of the amnesty period.</p>
	766	3	<p>Requires that the final report also include an estimate, together with an explanation of the methodology used to derive such estimate, of the amount of gross revenues attributable to all other taxing jurisdictions. In addition, such final report must also contain estimates of such gross revenues by specified categories.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
885 of Chapter 765 of the Laws of 1985	766	2	Technical amendment to the opening paragraph of Section 85 of Chapter 765 of the Laws of 1985 to insert the phrase ", relating to the amnesty program."
Effects Former Articles 16, 16-A and 23	765	86	<p>Extends the amnesty program to include the taxes imposed pursuant to former Articles 16, 16-A and 23.</p> <p>Eligibility for amnesty for the taxes imposed pursuant to former Articles 16-A and 23 is limited to taxpayers who have 500 or fewer employees nationwide on the date of their application. Eligibility is further limited by excluding taxpayers that are a utility subject to the supervision of the State Department of Public Services and subject to the tax imposed by Section 186-a of the Tax Law. (Note: Also see the amendment to Section 86 of Chapter 765 by Bill Section 4 of Chapter 766 of the Laws of 1985.)</p>
886 of Chapter 765 of the Laws of 1985	766	4	Provides that eligibility for amnesty for the taxes imposed pursuant to former Articles 16-A and 23 be further limited by excluding any corporation, joint-stock company or association formed for or principally engaged in conduct of aviation.
Effects pre 1976 City of New York taxes	765	84	Authorizes a separate New York City amnesty program for pre 1976 City of New York personal income tax and City of New York earnings tax on nonresidents.
	766	1	Technical amendment to delete any references to Title L of the Administrative Code of the City of New York.

State Finance Law

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
5.6	306	8	<p>REPEALS the requirement that any amount of compensation deferred due to participation in the State Employees Deferred Compensation Plan be considered as compensation for purposes of state and local income tax withholding.</p> <p>Applicable to taxable years beginning after 12/31/84.</p>

Title T of the
Administrative Code of
the City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-101.0	29	37	Same as the amendment to Section 601(a)(2) of Article 22 by Bill Section 17 of Chapter 29.
	666	2	<p>This amendment increases the threshold amounts for individuals with low income <u>for City of New York personal income tax on residents only</u>.</p> <p><u>For taxable years beginning on or after 1/1/86</u> the threshold amounts for individuals with low income will be different for State and City of New York purposes.</p> <p>For purposes of the City of New York personal income tax on residents, singles are increased from City AGI of \$4,000 or less (see Chapter 29 of the Laws of 1985) to City AGI of \$5,500 or less; all others are increased from City AGI of \$8,000 or less (see Chapter 29 of the Laws of 1985) to City AGI of \$11,000 or less.</p>
T46-112.0(b)(24)	43	20	Same as the amendment to Section 612(b)(23) of Article 22 by Bill Section 4 of Chapter 43.
T46-112.0(b)(25)	43	20	Same as the amendment to Section 612(b)(24) of Article 22 by Bill Section 4 of Chapter 43.
T46-112.0(b)(26)	43	20	Same as the amendment to Section 612(b)(25) of Article 22 by Bill Section 4 of Chapter 43.
T46-112.0(b)(27)	306	13	REPEALS the modification requiring the addition of the amount of income earned during the taxable year but not received due to participation in the State employee deferred compensation plan.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Applicable to taxable years beginning after 12/31/84.
T46-112.0(c)(23)	43	21	Same as the amendment to Section 612(c)(24) of Article 22 by Bill Section 5 of Chapter 43.
T46-112.0(c)(24)	43	21	Same as the amendment to Section 612(c)(25) of Article 22 by Bill Section 5 of Chapter 43.
T46-112.0(c)(25)	43	21	Same as the amendment to Section 612(c)(26) of Article 22 by Bill Section 5 of Chapter 43.
T46-112.0(c)(26)	306	14	REPEALS this modification. Applies to taxable years beginning after 12/31/84.
T46-114.0	29	38	Same as the amendment to Section 614 of Article 22 by Bill Section 28 of Chapter 29.
T46-116.0(a)	29	39	Same as the amendment to Section 616(a) of Article 22 by Bill Section 39 of Chapter 29.
T46-118.0(4)	306	15	Technical conforming amendment to delete reference to REPEALED Sections T46-112.0(b)(27) and T46-112.0(c)(26). Applicable to taxable years beginning after 12/31/84.
T46-122.0(b)(6)	43	22	Same as the amendment to Section 622(b)(6) of Article 22 by Bill Section 6 of Chapter 43.
T46-151.0(b)(5)(B)	638	10	Same as the amendment to Section 651(b) (4) (B) by Bill Section 4 of Chapter 638.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-151.0(b)(6)	65	134	<p>Technical conforming amendment to take into account the changes made to Section 651(b)(5) of Article 22.</p> <p>Effective immediately (4/17/85) and applicable in the same manner as the amendments to Section 651(b) (5).</p>
T46-151.0(b)(6)(B)	638	11	Same as the amendment to Section 651(b)(5)(D) by Bill Section 5 of Chapter 638.
T46-152.0	65	135	Same as the amendment to Section 652 of Article 22 by Bill Section 114 of Chapter 65.
T46-153.0(a)	65	136	Same as the amendment to Section 653(a) of Article 22 by Bill Section 115 of Chapter 65.
T46-153.0(c)	65	136	Same as the amendment to Section 653(c) of Article 22 by Bill Section 115 of Chapter 65.
T46-154.0(f)	29	40	Technical amendment to provide that, in the case of a change of residence, the standard deduction allowable on the resident return be the amount allowed pursuant to Section T46-114.0 prorated according to the period covered by the resident return.
T46-155.0	65	137	<p>Repeals the provisions relating to the requirements to file a declaration of estimated tax.</p> <p>See subdivisions (c) and (d) of Section T46-185.0, as amended, for new provisions relating to payments of estimated tax.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
T46-156.0	65	137	Repeals the provisions relating to payment of estimated tax.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			See subdivisions (c) and (d) of Section T46-185.0, as amended, for new provisions relating to payments of estimated tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
T46-157.0(a)	65	138	Same as the amendment to Section 657(a) of Article 22 by Bill Section 117 of Chapter 65.
T46-182.0(c)	65	139	Technical conforming amendment to take into account the repeal of Section T46-156.0. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
T46-184.0(b)	65	140	Technical conforming amendment to take into account the repeal of Section T46-156.0. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
T46-185.0(a)(1)	65	91	Same as the amendment to Section 685(a)(1) of Article 22 by Bill Section 54 of Chapter 65.
T46-185.0(a)(4)	65	91	Same as the amendment to Section 685(a)(4) by Bill Section 54 of Chapter 65.
T46-185.0(b)	65	92	Same as the amendment to Section 685(b) by Bill Section 55 of Chapter 65.
T46-185.0(c)	65	141	Same as the amendment to Section 685(c) of Article 22 by Bill Section 120 of Chapter 65.
T46-185.0(d)	65	141	Same as the amendment to Section 685(d) of Article 22 by Bill Section 120 of Chapter 65.
T46-185.0(e)	65	93	Same as the amendment to Section 685(e) by Bill Section 56 of Chapter 65.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-185.0(h)	65	94	Same as the amendment to Section 685(h) by Bill Section 57 of Chapter 65.
T46-185.0(i)	65	141	Same as the amendment to Section 685(i) of Article 22 by Bill Section 120 of Chapter 65.
T46-185.0(k)	65	95	Same as the amendment to Section 685(k) by Bill Section 58 of Chapter 65.
T46-185.0(l)	65	96	Technical amendment to include reference to the new penalties imposed under new subdivisions (q), (r) and (s) of Section T46-185.0. Effective 90 days after date of enactment (i.e. 7/16/85).
T46-185.0(n)	65	97	Technical amendment to include reference to new subdivisions (q) and (r) of Section T46-185.0. Effective 90 days after date of enactment (i.e. 7/16/85).
T46-185.0(p)	65	98	Same as the amendment adding a new subsection (p) to Section 685 of the Tax Law by Bill Section 61 of Chapter 65.
	765	28	Technical conforming amendment to conform the provisions of this section to the Federal and State provisions. Effective 7/16/85 and applicable to returns required to be filed (determined with regard to extensions) on or after such date.
T46-185.0(q)	65	99	Same as the amendment adding a new subsection (q) to Section 685 of Article 22 by Bill Section 62 of Chapter 65.
T46-185.0(r)	65	100	Same as the amendment adding a new subsection (r) to Section 685 of Article 22 by Bill Section 63 of Chapter 65.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-185.0(s)	65	101	Same as the amendment adding a new subsection (s) to Section 685 of Article 22 by Bill Section 64 of Chapter 65.
T46-186.0(a)	638	12	Same as the amendment to Section 686(a) by Bill Section 6 of Chapter 638.
T46-186.0(e)	65	142	Same as the amendment to Section 686(e) of Article 22 by Bill Section 121 of Chapter 65.
T46-188.0(f)	638	13	Same as the amendment to Section 688(f) by Bill Section 7 of Chapter 638.
T46-189.0(e)	65	102	Technical amendment to include reference to new subdivisions (q) and (r) of Section T46-185.0 thereby providing that the burden of proof for the issues involved in the imposition of the penalties under those subsections shall be upon the Tax Commission. Effective 90 days after date of enactment (i.e. 7/16/85).
T46-191.0	65	104	Same as the amendment to Section 691 of Article 22 by Bill Section 22 of Chapter 65.
T46-191.0(a)	65	143	Technical conforming and correcting amendments to delete reference to declarations of estimated tax and to change the word "subsection" to "subdivision." Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
T46-191.0(d)	65	105	Same as the amendment to Section 691(d) by Bill Section 23 of Chapter 65.

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
T46-191.0(e)	65	105	Same as the amendment to Section 691(e) of Article 22 by Bill Section 23 of Chapter 65.
T46-192.0(d)	65	103	Same as the amendment adding a new subsection (d) to Section 692 of Article 22.
T46-192.0(f)	65	103	Same as the amendment adding a new subsection (f) to Section 692 of Article 22.
T46-195.0	65	106	Repeals the criminal penalties contained in Section T46-195.0 and provides a cross-reference to new Article 37 of the State Tax Law under which any criminal penalties relating to income or earnings taxes will now be imposed. Effective 11/1/85 and applicable to all offenses committed on or after such date.
T46-197.0(b)(2)	765	29	Same as the amendment adding a new paragraph (2) to Section 697(b) of Article 22 by Bill Section 7 of Chapter 65.
T46-197.0(e)	65	107	Same as the amendment to Section 697(e) of Article 22 by Bill Section 25 of Chapter 65.
T46-197.0(e)(3)	638	14	Same as the amendment to Section 697(e)(3) by Bill Section 8 of Chapter 638.
T46-197.0(i)	65	144	Same as the amendment to Section 697(i) of Article 22 by Bill Section 123 of Chapter 65.
T46-200.0(c)	65	145	Technical conforming amendments to take into account the changes made to estimated income tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.

CHAPTER 907 OF THE LAWS OF 1985 (S.6574 - A.8108) REPEALED AND RECODIFIED THE ENTIRE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK. FOR 1977 AND LATER YEARS, THE CITY OF NEW YORK PERSONAL INCOME TAX ON RESIDENTS WILL BE CONTAINED IN SUBCHAPTER 7 OF CHAPTER 17 OF TITLE 11.

Chapter 907 is effective 9/1/86.

Bill Section 14 provides that an act of the legislature made in 1985 or thereafter which, in form, amends, adds or repeals any provision of the former Administrative Code of the City of New York as in force immediately prior to the date Chapter 907 becomes Law, will be construed as an amendment, addition or repeal of the corresponding provision(s) of the new Administrative Code of the City of New York.

Title U of the
Administrative Code of the
City of New York

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
U46-6.0	65	146	<p>Repeals the provisions relating to the requirements to file declarations of estimated tax for New York City nonresidents earnings tax purposes.</p> <p>The provisions of Sections 685(c) and (d) apply to payments of estimated City of New York earnings tax on nonresidents (see Section 25-n(e) of the General City Law and Section U46-49.0 of the Administrative Code of the City of New York).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
U46-7.0	65	146	<p>Repeals the provisions relating to payments of estimated tax for New York City nonresident earnings tax purposes.</p> <p>The provisions of Sections 685(c) and (d) apply to payments of estimated City of New York earnings tax on nonresidents (see Section 25-n(e) of the General City Law and Section U46-49.0 of the Administrative Code of the City of New York).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
U46-14.0	65	147	<p>Technical conforming amendment to take into account the estimated tax changes.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

<u>Section</u>	<u>Law Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
U46-21.0(b)	638	15	<p>Technical conforming amendment to include reference to defaulted City University loans thereby providing that an overpayment by a spouse may be credited against a defaulted City University loan owed by the other spouse unless the return of the spouse not liable includes a demand that the overpayment and interest thereon not be credited against the defaulted City University loan owed by the other spouse.</p> <p>Applies to overpayments for taxable years beginning after 12/31/85.</p>
U46-22.0	65	148	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
U46-23.0(a)	65	149	<p>Technical conforming amendment to delete the word "declaration" and to correct a misspelled word.</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
U46-23.0(c)	65	149	<p>Technical conforming amendment to delete the word "declaration."</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
U46-24.0(a)	65	150	<p>Technical conforming amendment to delete the word "declaration".</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>

CHAPTER 907 OF THE LAWS OF 1985 (S.6574 - A.8108) REPEALED AND RECODIFIED THE ENTIRE ADMINISTRATIVE CODE OF THE CITY OF NEW YORK.

THE CITY OF NEW YORK EARNINGS TAX ON NONRESIDENTS IS NOW CONTAINED IN SUBCHAPTERS 1 THROUGH 3 OF CHAPTER 19 OF TITLE 11.

Chapter 907 is effective 9/1/86.

Bill Section 14 provides that an act of the legislature made in 1985 or thereafter which, in form, amends, adds or repeals any provision of the former Administrative Code of the City of New York as in force immediately prior to the date Chapter 907 becomes Law, will be construed as an amendment, addition or repeal of the corresponding provision(s) of the new Administrative Code of the City of New York.

Article IX of the
Codes and Ordinances of the
City of Yonkers

<u>Law Section</u>	<u>Bill Chapter</u>	<u>Section</u>	<u>Brief Summary</u>
92-85(b)(2)	65	151	<p>Technical amendment to include reference to paragraph (6) of Section 92-85(b).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
92-85(b)(4)(A)	65	151	<p>Technical amendment to include reference to paragraph (6) of Section 92-85(b).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
92-85(b)(5)	638	20	<p>Same as the amendment to Section 651(b)(4)(B) of Article 22 by Bill Section 4 of Chapter 638.</p>
92-85(b)(6)	65	151	<p>Technical conforming amendment to take into account the changes made to Section 651(b)(5) of Article 22.</p> <p>Effective immediately (4/17/85) and applicable in the same manner as the amendment to Section 651(b)(5) of Article 22.</p>
92-85(b)(6)(B)	638	21	<p>Same as the amendment to Section 651(b)(5)(D) of Article 22 by Bill Section 5 of Chapter 638.</p>
92-87	65	152	<p>Repeals the provisions relating to the requirements to file declarations of estimated tax.</p> <p>See Section 1332(a) of Article 30-A and Section 92-92(a) of the Codes and Ordinances of the City of Yonkers. These sections incorporate the provisions of Sections 685(c) and (d) with regard to payment of estimated tax.</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-92(a)	65	153	Technical conforming amendment to take into account the repeal of Sections 655 and 656 of Article 22.
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-93 (Combined Filings and Payments)	65	154	Technical amendment to include reference to payments of estimated tax and to make certain technical correcting amendments.
			Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-93 (Deposit and Disposition of Revenues)	638	22	Technical conforming amendment relating to the requirement that certain overpayments of City of Yonkers income tax surcharge on residents be paid over to the City University of New York to be applied against defaulted City University of New York loans.
			Applies to overpayments for taxable years beginning after 12/31/85.

Article X of the
Codes and Ordinances of the
City of Yonkers

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
92-98(j)	65	155	<p>Repeals the definition of estimated tax for purposes of the City of Yonkers earnings tax on nonresidents.</p> <p>The provisions of Sections 685(c) and (d) of Article 22 apply to payments of estimated City of Yonkers earnings tax on nonresidents (see Section 1342 of the Tax Law and Section 92-113 of the Codes and Ordinances of the City of Yonkers).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
92-103	65	156	<p>Repeals the provisions relating to payments of estimated tax for City of Yonkers nonresident earnings tax purposes.</p> <p>The provisions of Sections 685(c) and (d) apply to payments of estimated City of Yonkers earnings tax on nonresidents (see Section 1342 of the Tax Law and Section 92-113 of the Codes and Ordinances of the City of Yonkers).</p> <p>Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.</p>
92-105	638	23	<p>Technical conforming amendment to include reference to defaulted City University loans thereby providing that an overpayment by a spouse may be credited against a defaulted City University loan owed by the other spouse unless the return of the spouse not liable includes a</p>

<u>Law Section</u>	<u>Chapter</u>	<u>Bill Section</u>	<u>Brief Summary</u>
			demand that the overpayment and interest thereon not be credited against the defaulted City University loan owed by the other spouse. Applies to overpayments for taxable years beginning after 12/31/85.
92-106	65	157	Technical conforming amendments to take into account the changes made to estimated tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-108(a)	65	158	Technical conforming amendment to take into account the changes made to estimated tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-108(c)	65	158	Technical conforming amendment to take into account the changes made to estimated tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.
92-110	65	159	Technical conforming amendment to take into account the changes made to estimated tax. Effective immediately (4/17/85) and applicable to taxable years beginning after 12/31/85.