

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

TSB-M-78 (2)C  
Corporation Tax  
Instructions and Interpretations Section  
April 14, 1978

Subject: Maintenance Fee and Minimum Tax for a Short Period

On April 4, 1978, Chapter 44 of the Law of 1978 was signed by the Governor to provide for reductions in the annual maintenance fee under subdivision 2 of section 181 of Article 9 and in the minimum tax under subdivision 1 of section 210 of Article 9A, in taxable periods of nine months or less.

In taxable periods of more than six months but not more than nine months, the maintenance fee or the minimum tax is reduced by 25%. In taxable periods of not more than six months, the maintenance fee or the minimum tax is reduced by 50%.

This amendment applied to taxable periods beginning on or after January 1, 1979.