

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

TSB-M-79-(5.1)-I  
Income Tax  
September 20, 1995

State Tax Commission Policy Relating  
to the Timeliness of Petitions Filed After 30-Day Letters  
Notice of Obsolescence

The policy relating to the timeliness of petitions filed after the issuance of 30-day letters applied only until October 1, 1979. Therefore, TSB-M-79-(5)-I, issued June 20, 1979, which explained this policy, is obsolete and should no longer be relied upon.