

TIP 98C1-07S

Issue Date: Dec 14, 1998

SPECIAL NOTICE

In October, we mailed you a TIP (Tax Information Publication).

It was numbered 98(C)1-07 and was titled **A Credit Against Corporate Income Tax/Franchise Tax or Insurance Premium Tax for Certain Child Care Costs Is Available for Costs Incurred On or After December 31, 1998; The Corporate Income Tax Deduction for Child Care Facility Start-up Costs Is Eliminated for Tax Years Ending On or After December 31, 1998**. That TIP contained incorrect information regarding the submission of the Application for Child Care Tax Credits (Form F-1159).

To ensure you have complete information, enclosed is your corrected version of this TIP (98(C)1-07R). We apologize for any inconvenience this may have caused.