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**Form CT-8, *Claim for Credit or Refund of Corporation Tax Paid*, and  
Form CT-9, *Claim for Tentative Refund Based upon Carryback of Net  
Operating Loss*, Are Obsolete**

Effective January 1, 2009, and applicable to all open tax periods, the Tax Department has made obsolete Form CT-8, *Claim for Credit or Refund of Corporation Tax Paid*, and Form CT-9, *Claim for Tentative Refund Based upon Carryback of Net Operating Loss*. Taxpayers are no longer required to complete these forms to request a refund or credit of tax. Taxpayers must continue to file Form CT-3360, *Federal Changes to Corporate Taxable Income*, to request a refund based on a change in federal taxable income.

To claim a refund or credit of tax, where you formerly would have filed a CT-8 or CT-9, you must now file an amended return. An amended return is required for any tax year for which a refund or credit is claimed. CT-8 and CT-9 forms that have already been filed will be processed. You do not need to file an amended return in its place.

**Claim for refund based upon the carryback of a net operating loss – Article 9-A**

To claim a refund or credit resulting from the carryback of a net operating loss (NOL) or alternative net operating loss (ANOL) to a prior tax year (for which Form CT-9 would previously have been used), a federal C corporation subject to Article 9-A must file the applicable New York State return for the prior year by checking the *Amended return* box on the front of the return. You must attach federal claim Form 1139, *Corporation Application for Tentative Refund*, or Form 1120X, *Amended U.S. Corporation Income Tax Return*, and proof of federal refund approval, *Statement of Adjustment to Your Account*, to the amended return. The amended return should be filed within 90 days from the date of the issuance of the document indicating approval of the federal refund or credit. However, federal C corporations included in a New York State combined report should file the amended return within 120 days from the date of the issuance of the document indicating approval of the federal refund or credit.

A federal S corporation that files as a New York C corporation subject to Article 9-A must file the applicable New York State return for the prior year by checking the *Amended return* box on the front of the return and attaching a copy of federal Form 1120S, *U.S. Income Tax Return for an S Corporation*, for the loss year. The amended return must be filed within 15 months from the end of the loss year.

**Claim for refund or credit of corporation tax paid – Articles 9, 9-A, 13, 32, and 33**

To claim any other refund type that would require an amended return (for which Form CT-8 would previously have been used), a federal C corporation must file the applicable New York State return for the prior year by checking the *Amended return* box on the front of the return. A copy of the claim form filed with the IRS (usually Form 1120X, *Amended U.S.*

*Corporation Income Tax Return*) and proof of federal refund approval, *Statement of Adjustment to Your Account*, must be attached, if applicable.

A federal S corporation must file the applicable New York State return for the prior year, by checking the *Amended return* box and attaching a copy of the amended federal Form 1120S.

If you filed as part of a consolidated group for federal tax purposes but on a separate basis for New York State tax purposes, you must submit a statement indicating the changes that would have been made if you had filed on a separate basis for federal tax purposes. Also, if you filed as part of a consolidated group for federal tax purposes, but the combined group is different for New York State tax purposes, you must submit a statement indicating the changes that would have been made if the federal consolidated group was the same as the New York State combined group.

To receive a credit or refund, you must file an amended New York State return requesting a credit or refund within three years of the time the original return was filed or within two years of the time the tax was paid, whichever is later; or, if no report was filed, within two years of the time the tax was paid. If the amended return is not filed within the three-year period but it is filed within the two-year period, the amount of credit or refund cannot exceed the portion of the tax paid during the two years immediately preceding the filing of the amended return. Note that where a taxpayer files a federal amended return with the Internal Revenue Service (IRS), and does not file an amended New York State return within 90 days, or 120 days for a federal C corporation that is included in a New York State combined report, no interest will be applied to the refund or credit.

### **Claim for refund or credit when an amended return is not required**

If you are requesting a refund or credit of tax and the type of refund being requested does not require an amended return, call the Corporation Tax Information Center at (518) 485-6027 (in-state callers without free long distance call 1-888-698-2908) for further instructions.

**NOTE:** An Important Notice is generally issued to announce a singular event, such as an update to a previously issued tax form or instruction, or to announce a new due date for filing returns and making payments of tax because of a natural disaster. The Department does not revise previously issued N-Notices.