



**Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*,
has been discontinued**

Effective immediately, Form IT-113-X, *Claim for Credit or Refund of Personal Income Tax*, has been discontinued. Form IT-113-X was previously used to protest a denied refund, protest a paid-in-full bill, file a protective claim or report a net operating loss (NOL) carryback. Procedures to be used instead of filing Form IT-113-X are provided below.

Protesting a denied refund or a paid-in-full bill

If you want to protest a denied refund or paid-in-full bill, see the instructions contained in the *Taxpayer Bill of Rights* document that is included with all denied refunds and bills.

Filing a protective claim

To file a protective claim you must use:

- Form IT-201-X, *Amended Resident Income Tax Return*, or Form IT-203-X, *Amended Nonresident and Part-year Resident income Tax Return*, and their instructions, if you are an individual; or
- Form IT-205, *Fiduciary Income Tax Return*, and, if required, Form IT-205-A, *Fiduciary Allocation*, and their instructions, if you are an estate or trust.

If you are filing for a tax year prior to 2010, use the following instructions, in addition to the instructions for the return you are filing:

- For tax years 2009, 2008, and 2007:
 - Enter special condition code **P2** in the appropriate box for the return you are filing: Item (G), Form IT-201-X; Item (F), Form IT-203-X; or the qualifying special conditions box on your amended Form IT-205.
 - Check the *Other* box (Form IT-201-X, line 83k, or Form IT-203-X, line 77k) and enter **protective claim** on the (*Explain*) line next to the box.
- For tax years prior to 2007:
 - Form IT-201-X or Form IT-203-X filers: Enter **protective claim** in Part 4, *Other changes not shown in Part 3*.
 - Form IT-205 filers: Write **protective claim** at the top of your amended Form IT-205.

Be sure to complete your amended return in full assuming that the item or items that are the subject of the protective claim are eligible for refund.

Reporting an NOL carryback

To report an NOL carryback you must use:

- Form IT-201-X, *Amended Resident Income Tax Return*, or Form IT-203-X, *Amended Nonresident and Part-year Resident income Tax Return*, and their instructions, if you are an individual; or
- Form IT-205, *Fiduciary Income Tax Return*, and, if required, Form IT-205-A, *Fiduciary Allocation*, and their instructions, if you are an estate or trust.

If you are filing for a tax year prior to 2010, use the following instructions, in addition to the instructions for the return you are filing:

- If you were subject to the New York itemized deduction adjustment for the year you are amending, recompute your New York itemized deduction adjustment to reflect the decrease in your New York adjusted gross income
- Attach all of the following to Form IT-201-X, Form IT-203-X, or Form IT-205 (if you are reporting a federal NOL):
 - A copy of your federal Form 1040 and Schedule A (federal Form 1041 for Form IT-205 filers) for the **loss year**. In addition, provide any schedules or statements that are related to your loss. If your NOL will have an effect on more than one tax year, you only have to attach this federal information for the first carryback year.
 - A copy of your federal NOL computation, including federal Form 1045 and all related schedules. You do not have to include the alternative minimum tax NOL computation.
 - A copy of your original federal Form 1040 and Schedule A (federal Form 1041 for Form IT-205 filers) for the **carryback year**. No additional schedules/statements are required.
 - A copy of any federal documentation (if available) showing the Internal Revenue Service has accepted your NOL carryback claim.

If you are reporting the carryback of a **New York NOL (net operating loss derived from New York sources) on Form IT-203-X or Forms IT-205 and IT-205-A**, attach any schedules or statements that are related to the computation of your New York NOL.

- For tax years 2009, 2008, and 2007:
 - Enter special condition code *N3* in the appropriate box for the return you are filing: Item (G), Form IT-201-X; Item (F), Form IT-203-X; or the qualifying special conditions box on your amended Form IT-205.
 - Check the *Other* box (Form IT-201-X, line 83k, or Form IT-203-X, line 77k) and enter **NOL** and the year of the loss on the (*Explain*) line next to the box, or write **NOL** and the year of the loss at the top of your amended Form IT-205.

- Form IT-201-X filers:

Line 15 – Other income

Enter *NOL* in the *Identify* area. Enter in the money column the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less.

- Form IT-203-X filers:

Line 15 – Other income

Enter *NOL* in the *Identify* area and see the specific instructions below.

Federal amount column – If you are reporting a federal NOL, enter the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less. If you **do not** have a federal NOL, make no entry in this column.

New York State amount column – Enter the amount of your available New York NOL (net operating loss derived from New York sources) or the amount of your original federal adjusted gross income for the year you are amending, *New York State amount* column (but not less than zero), before any NOL, whichever is less.

- Form IT-205 filers:

Other income line

Enter *NOL* in the space before the money column. Enter in the money column the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less.

- Form IT-205 filers who must also complete Form IT-205-A:

Form IT-205-A, Other income line

Enter *NOL* in the in the space before the money column and see the specific instructions below.

Federal amount column – If you are reporting a federal NOL, enter the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less. If you **do not** have a federal NOL, make no entry in this column.

New York State amount column – Enter the amount of your available New York NOL (net operating loss derived from New York sources) or the amount of your original federal adjusted gross income for the year you are amending, *New York State amount* column (but not less than zero), before any NOL, whichever is less.

- For tax years prior to 2007:

- Form IT-201-X or Form IT-203-X filers: Enter *NOL* and the year of the loss in Part 4, *Other changes not shown in Part 3*.
- Form IT-205 filers: Write *NOL* and the year of the loss at the top of your amended Form IT-205.

- Form IT-205 filers:

Other income line

Enter *NOL* in the space before the money column. Enter in the money column the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less.

- Form IT-205 filers who must also complete Form IT-205-A:

Form IT-205-A, Other income line

Enter *NOL* in the in the space before the money column and see the specific instructions below.

Federal amount column – If you are reporting a federal NOL, enter the amount from the applicable column of federal Form 1045, Schedule B, line 1 or line 2, whichever is less. If you **do not** have a federal NOL, make no entry in this column.

New York State amount column – Enter the amount of your available New York NOL (net operating loss derived from New York sources) or the amount of your original federal adjusted gross income for the year you are amending, *New York State amount* column (but not less than zero), before any NOL, whichever is less.

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.