

Instructions

File a separate claim for each year for which a credit or refund is requested, but mail all claims together.

Line 1 — Use this form to claim a refund of personal income tax **only** for the following types of claims:

Item (A) Net operating loss (NOL) carryback — That is if the NOL and any related adjustments are the only changes being made to the carryback year.

If you were a resident, or either a nonresident or part-year resident who has elected to file as if you were a resident, the amount of your NOL deduction may never exceed your positive federal taxable income (FTI) in the same carryback year. When filing a claim for an NOL, the following material should be attached to Form IT-113-X:

- A copy of the federal return for the loss year and carryback year.
- For residents, a copy of the federal NOL computation.
- For part-year residents, a copy of the federal NOL computation for the resident period and an attachment showing how the New York State loss was computed for the nonresident period.
- For nonresidents, a Form IT-203-X, *Amended Nonresident and Part-Year Resident Income Tax Return*, for the carryback year showing how the loss was computed. Write **Recomputed to reflect the NOL** at the top of the front page of Form IT-203-X (for the carryback year).
- A copy of the original New York State return for each year affected by the carryback.
- A copy of any federal documentation (if available) showing that the IRS has accepted your NOL carryback.

Note: Generally, your NOL carryback claim must be filed within three years from the time the return was due (including any extensions) for the tax year of the loss.

Item (B) Protest of denied refund — If the Tax Department has denied or adjusted your refund for any reason other than offsets to amounts owed to other agencies or tax liabilities, you may immediately file a formal claim for refund.

Item (C) Protective claim* — A *protective claim* is a refund claim that is based on an unresolved issue(s) that involves the Tax Department or another taxing jurisdiction that may affect your New York tax(es). The purpose of filing a protective claim is to protect any potential overpayment for a tax year in which the statute of limitations is due to expire.

Item (D) Protest of paid bill* — If the bill was based on Form DTF-960, *Statement of Proposed Audit Changes*; Form DTF-966.1, *Notice and Demand for Payment of Tax Due*; or Form DTF-961, *Notice of Additional Tax Due*.

***Note:** Your protective claim or protest must be filed within three years from the time the return was filed or within two years from the time the tax was paid, whichever is later.

New York State residents must file all other claims on Form IT-150-X, *Amended Resident Income Tax Return (short form)*, or Form IT-201-X, *Amended Resident Income Tax Return (long form)*. **Nonresidents and part-year residents** must file all other claims on Form IT-203-X.

Claims must include an explanation of each item of income, deduction, or credit claimed, and the signature of both spouses if they originally filed a joint income tax return.

Third-party designee — Do you want to authorize a friend, family member, or any other person (third-party designee) to discuss your claim with the New York State Tax Department?

If **No**, mark an **X** in the **No** box.

If **Yes**, mark an **X** in the **Yes** box. Print the designee's name, phone number, and any five numbers the designee chooses as his or her personal identification number (PIN). If you want to authorize the paid preparer who signed your claim to discuss it with the Tax Department, print the preparer's name and phone number in the spaces for the designee's name and phone number (you do not have to provide a PIN).

If you mark the **Yes** box, you (and your spouse, if filing a combined claim) are authorizing the Tax Department to discuss with the designee any

questions that arise during the processing of your claim. You are also authorizing the designee to:

- give the Tax Department any information that is missing from your claim;
- call the Tax Department for information about the processing of your claim or the status of your refund; and
- respond to certain Tax Department notices that you share with the designee about math errors, offsets, and claim preparation. We will **not** send notices to the designee.

You are not authorizing the designee to receive your refund check, bind you to anything (including any additional tax liability), or otherwise represent you before the Tax Department. If you want the designee to perform those services for you, you must file Form POA-1, *Power of Attorney*. Copies of statutory tax notices or documents (such as a *Notice of Deficiency*) will only be sent to your designee if you file Form POA-1.

The authorization will end automatically one year from the date you file your claim.

Note to paid preparers — When signing a taxpayer's New York State income tax refund claim, you must enter the same identification number that you used on the taxpayer's federal income tax return. If you did not prepare a federal income tax return for the taxpayer, you must use your PTIN if you have one; otherwise, use your social security number. For additional information, see Publication 58, *Information for Income Tax Return Preparers*.

Sign this claim and mail to: **NYS Tax Department, COCU - Income Tax, W A Harriman Campus, Albany, NY 12227.**

Enter your daytime telephone number including the area code.

This entry will enable the Tax Department to correct minor errors or omissions by calling you rather than writing or sending back your claim.

Private delivery services — If you choose, you may use a private delivery service, instead of the U.S. Postal Service, to mail in your claim form. (Currently designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need help* below for information on obtaining forms and publications.)

Privacy notification — The Commissioner of Taxation and Finance may collect and maintain personal information pursuant to the New York State Tax Law, including but not limited to, sections 5-a, 171, 171-a, 287, 308, 429, 475, 505, 697, 1096, 1142, and 1415 of that Law; and may require disclosure of social security numbers pursuant to 42 USC 405(c)(2)(C)(i).

This information will be used to determine and administer tax liabilities and, when authorized by law, for certain tax offset and exchange of tax information programs as well as for any other lawful purpose.

Information concerning quarterly wages paid to employees is provided to certain state agencies for purposes of fraud prevention, support enforcement, evaluation of the effectiveness of certain employment and training programs and other purposes authorized by law.

Failure to provide the required information may subject you to civil or criminal penalties, or both, under the Tax Law.

This information is maintained by the Director of Records Management and Data Entry, NYS Tax Department, W A Harriman Campus, Albany NY 12227; telephone 1 800 225-5829. From areas outside the United States and outside Canada, call (518) 485-6800.

Need help?



Internet access: www.nystax.gov

Get answers to frequently asked questions; check your refund status; check your estimated tax account; download forms, publications; get tax updates and other information.



Telephone assistance is available from 8:00 A.M. to 5:00 P.M. (eastern time), Monday through Friday.

To order forms and publications:	1 800 462-8100
Refund status:	1 800 443-3200
Personal Income Tax Information Center:	1 800 225-5829
From areas outside the U.S. and outside Canada:	(518) 485-6800
Fax-on-demand forms: Forms are available 24 hours a day, 7 days a week.	1 800 748-3676
Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY):	1 800 634-2110

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