



**Form CT-3360, *Federal Changes to Corporate Taxable Income*, Is Obsolete**

Effective January 1, 2010, you must file an amended New York State corporation tax return to notify the Tax Department of a change to your federal taxable income or federal alternative minimum taxable income. Form CT-3360, *Federal Changes to Corporate Taxable Income*, is obsolete and should not be used.

You must file the amended return reflecting the federal change within 90 days (120 days, if filing a combined return) after the date of the final determination of the Commissioner of the Internal Revenue Service.

For further information about filing amended returns, see the instructions for the Article 9-A, 13, 32, or 33 tax returns.

**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.