

This memorandum supercedes TSB-M-80(5)C, dated June 11, 1980, which should be destroyed.

CLAIM FOR CREDIT OR REFUND OF FRANCHISE TAX

Processing of claims for credit or refund have been delayed because the claims were filed on amended franchise tax reports or on the wrong claim form. In order to expedite the processing of claims, the forms and procedures outlined in this memorandum should be followed.

FAILURE TO USE THE PROPER FORM OR TO FOLLOW THESE PROCEDURES  
WILL DELAY ISSUANCE OF THE REFUND!

<u>TYPES OF REFUNDS</u>	<u>NYS FORM NUMBER and TITLE</u>
1. An audit by the Internal Revenue Service which results in a refund	CT-3360 (Report of Change in Taxable Income by U.S. Treasury Department)
2. A net operating loss carryback*	CT-9** (Claim for Tentative Refund from carryback of Net Operating Loss) or CT-8 (Claim for Credit or Refund of Corporation Tax Paid)
3. An overpayment of money where no question of New York State Tax Law is involved.	The overpayment should be indicated on the original franchise tax report. If it is not indicated on the report, then a letter requesting the refund should be submitted.
4. All others	CT-8 (Claim for Credit or Refund of Corporation Tax Paid)

\*When a net operating loss carryback is included in an Internal Revenue Service audit, then Form CT-3360 should be used.

\*\*Claims for credit or refund based on a net operating loss carryback where the total amount of refund or credit claimed does not exceed \$10,000 will be processed faster if they are filed on Form CT-9. CT-9I (Instructions for CT-9) contains the additional requirements and information for this claim form.

Procedure To Be Followed

1. Use the proper color coded claim form (CT-3360, CT-8 or CT-9). These forms are available from:

Forms Control Section  
Taxpayer Assistance Bureau  
W. A. Harriman State Campus  
Albany, NY 12227  
Phone number: (518) 457-3688

**PHOTOCOPIES OF THESE CLAIM FORMS SHOULD NEVER BE SUBMITTED TO CLAIM A REFUND**

2. Mail the refund claims under separate cover. **DO NOT ATTACH THE CLAIM FORM TO THE BACK OF THE CORPORATION FRANCHISE TAX REPORT. DO NOT MAIL THE CLAIM IN THE SAME ENVELOPE IN WHICH A RETURN IS BEING MAILED.**

3. Mail the proper claim form to the applicable section as indicated below.

<u>FORMS</u>	<u>SEND TO</u>
CT-3360	Corporation Tax Bank Sub-Unit W. A. Harriman Campus Albany, NY 12227
CT-8 and CT-9	Central Office Audit Bureau Corporation Tax W. A. Harriman Campus Albany, NY 12227
Original tax report which indicates a refund due from an overpayment	Processing Unit P.O. Box 1909 Albany, NY 12201
A letter requesting a refund of an overpayment where no question of tax law is involved	Payment Reconciliation Sub-Unit Corporation Tax W.A. Harriman Campus Albany, NY 12227

4. Make the computation of the refund(s) claimed on the claim form itself. If the space on the claim form is inadequate, the computation may be made on a sheet of paper which must be attached to the back of the claim form. **DO NOT USE A FRANCHISE TAX REPORT TO SHOW THE RECOMPUTATION.**

5. Read all the instructions of the particular claim form used.

6. Make sure that all the required documents and supporting riders are attached to the claim form.