



**CT-9**  
(6/98)

New York State Department of Taxation and Finance

# Claim for Tentative Refund Based upon Carryback of Net Operating Loss

Tax Law - Article 9-A

Employer identification number		File number		If your name, employer identification number, address, or owner/officer information has changed, you must file Form DTF-95 (see instructions). If no form is enclosed, call 1 800 462-8100 to request one. From areas outside the U.S. and outside Canada, call (518) 485-6800.	For office use only
Mailing name and address	Legal name of corporation				X number
	Mailing name (if different from legal name above) and address				
	c/o Number and street or PO Box				
City		State	ZIP code		
Loss year ending	Amount of federal loss	Amount of New York State loss	Amount of New York State ANOL	Business telephone number ( )	

Federal return was filed on .....  1120     1120-A     1120S     consolidated basis     other

Attached is a copy of federal refund claim (check one) .....  1120S     1120X     1139     \_\_\_\_\_

Attached is a copy of federal refund approval (check one) .....  4188     4428B     8488     \_\_\_\_\_

Did the corporation have subsidiary capital during any of the tax periods covered in this claim?  
 Yes     No    If Yes, indicate tax periods: \_\_\_\_\_

Carryback of Net Operating Loss Deduction to Previous Tax Years (see General Instructions on page 1 of the instructions)	A Third preceding tax period ended _____ 19__	B Second preceding tax period ended _____ 19__	C First preceding tax period ended _____ 19__
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Federal NOL Computation			
1 Original federal income before special adjustments .....	1		
2 Revenue agent's adjustments (enter "0" if none) .....	2		
3 Federal net operating loss (NOL) carryback .....	3		
4 Final federal income after NOL deduction .....	4		

New York State NOL Computation			
5 Entire net income as last determined .....	5		
6 Revenue agent's adjustments (enter "0" if none) .....	6		
7 Recomputed entire net income (add lines 5 and 6) .....	7		
8 New York State net operating loss carryback (see instructions) .....	8		
9 Recomputed entire net income after NOL deduction (subtract line 8 from line 7) .....	9		
10 Business allocation percentage (from Form CT-3) .....	10	%	%
11 Entire net income base (multiply line 9 by line 10) .....	11		

New York ANOL Computation			
12 Alternative minimum taxable income as previously determined ...	12		
13 Revenue agent's adjustments .....	13		
14 Recomputed minimum taxable income (add lines 12 and 13) ...	14		
15 NYS alternative net operating loss deduction .....	15		
16 Recomputed minimum taxable income .....	16		
17 Alternative business allocation percentage (from Form CT-3) ...	17	%	%
18 Minimum taxable income base .....	18		

Tax Computation			
19 Tax on entire net income base (multiply line 11 by tax rate) .....	19		
20 Tax on capital base .....	20		
21 Fixed dollar minimum tax .....	21		
22 Tax on minimum taxable income base (multiply line 18 by tax rate) ...	22		
23 Amount from line 19, 20, 21, or 22, whichever is largest (see instructions)	23		
24 Tax on subsidiary capital base .....	24		
25 Tax due before credits (add lines 23 and 24) .....	25		
26 Tax credits (see instructions) .....	26		
27 Balance (subtract line 26 from line 25) .....	27		
28 Amount from line 21 or 22, whichever is largest .....	28		
29 Tax due after NOL deduction — amount from line 27 or 28, whichever is larger (enter here and on line 31) .....	29		

A Third preceding tax period ended _____ 19 ____	B Second preceding tax period ended _____ 19 ____	C First preceding tax period ended _____ 19 ____
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**Refund Computation**

30 Tax paid, less previous refund, if any (see instructions) .....	30					
31 Tax due after NOL deduction (from line 29) .....	31					
32 Refund requested (subtract line 31 from line 30) .....	32					

**State Tax Surcharge Refund Computation (if applicable)**

33 State tax surcharge paid, less any previous refund (see instructions) ..	33					
34 State tax surcharge as adjusted (multiply line 31 by the applicable surcharge rate; see instructions) .....	34					
35 State tax surcharge refund requested (subtract line 34 from line 33) ..	35					

**Metropolitan Transportation Business Tax (MTA Surcharge) Refund (if applicable)**

36 MTA surcharge paid, less any previous refund (see instructions) ..	36					
37 MCTD allocation percentage (from Form CT-3M/4M) .....	37	%	%	%		
38 MTA surcharge adjusted (see instructions) .....	38					
39 MTA surcharge refund requested (subtract line 38 from line 36) ..	39					
40 Total refunds (add columns A, B and C, lines 32, 35 and 39) .....	40					

**Certification.** I certify that this refund claim and any attachments are to the best of my knowledge and belief true, correct, and complete.

Signature of elected officer or authorized person		Official title		Date	
Paid Preparer Use Only	Firm's name (or yours if self-employed)			ID number	
	Address		Telephone number		Date
			Signature of individual preparing this refund claim		

**Mail claim to:**

**NYS TAX DEPARTMENT  
CORPORATION TAX - DESK AUDIT  
BUILDING 9 ROOM 350  
W A HARRIMAN CAMPUS  
ALBANY NY 12227**

To speed up the processing of your claim, you may attach a signed **copy** of your New York State franchise tax returns for the loss year and carryback year(s) (the year(s) in which the refund occurs). Do not attach the original return.

**Private Delivery Services**

The date recorded or marked by certain private delivery services, as designated by the U.S. Secretary of the Treasury or the Commissioner of Taxation and Finance, will be treated as a postmark, and that date will be considered to be the date of delivery in determining whether your return was filed on time. (Designated delivery services are listed in Publication 55, *Designated Private Delivery Services*. See *Need Help?* on the back of the instructions for this form for information on ordering forms and publications.)

Be sure to attach a copy of federal refund claim Form 1139 or 1120X **and** proof of the federal refund form 4188, 4428B, 8488 or federal form letter 15-164. Federal S corporations attach a copy of federal Form 1120S for the loss year. The New York State refund cannot be issued without these federal forms.

Interest is not payable when a refund is paid within three months of the date a claim is filed (Article 27, section 1088(c) and (d)).

**Note:** An elected officer of the corporation or other authorized person **must** sign this claim.