



### **Internal Revenue Service Eliminates Form 1120-A**

Effective for tax years beginning after December 31, 2006, the Internal Revenue Service has eliminated Form 1120-A, *U.S. Corporation Short-Form Income Tax Return*. For the 2007 tax year, all U.S. domestic corporations, unless required to file a special return, must file Form 1120, *U.S. Corporation Income Tax Return*.

Therefore, any references to Form 1120-A on 2007 New York State tax forms should be read as references to the corresponding lines on Form 1120.

**NOTE:** An N-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.