

# Corporation Application for Tentative Refund

► Information about Form 1139 and its separate instructions is at [www.irs.gov/form1139](http://www.irs.gov/form1139).

► Do not file with the corporation's income tax return—file separately.

► Keep a copy of this application for your records.

Name	Employer identification number
Number, street, and room or suite no. If a P.O. box, see instructions.	Date of incorporation
City or town, state, and ZIP code	Daytime phone number

<b>1</b> Reason(s) for filing. See instructions—attach computation	a Net operating loss (NOL) . . . ▶ \$	c Unused general business credit ▶ \$	
	b Net capital loss . . . ▶ \$	d Other . . . ▶ \$	
<b>2</b> Return for year of loss, unused credit, or overpayment under section 1341(b)(1) ▶	a Tax year ended	b Date tax return filed	c Service center where filed

**3** If this application is for an unused credit created by another carryback, enter ending date for the tax year of the first carryback ▶ \_\_\_\_\_

**4** Did a loss result in the release of a foreign tax credit, or is the corporation carrying back a general business credit that was released because of the release of a foreign tax credit (see instructions)? If "Yes," the corporation must file an amended return to carry back the released credits . . . . .  Yes  No

**5a** Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)?  Yes  No

**b** If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions) ▶ \_\_\_\_\_

**6a** If Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL? . . .  Yes  No

**b** If "Yes," enter the date to which extension was granted ▶ \_\_\_\_\_ **c** Enter the date Form 1138 was filed . ▶ \_\_\_\_\_

**d** Unpaid tax for which Form 1138 is in effect . . . . . ▶ \$ \_\_\_\_\_

**7** If the corporation changed its accounting period, enter the date permission to change was granted . . . . . ▶ \_\_\_\_\_

**8** If this is an application for a dissolved corporation, enter date of dissolution . . . . . ▶ \_\_\_\_\_

**9** Has the corporation filed a petition in Tax Court for the year or years to which the carryback is to be applied? . . .  Yes  No

**10** Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed? If Yes, attach Form 8886 . . . . .  Yes  No

Computation of Decrease in Tax See instructions.	preceding		preceding		preceding	
	tax year ended ▶		tax year ended ▶		tax year ended ▶	
	(a) Before carryback	(b) After carryback	(c) Before carryback	(d) After carryback	(e) Before carryback	(f) After carryback
<b>11</b> Taxable income from tax return . . . . .						
<b>12</b> Capital loss carryback (see instructions)						
<b>13</b> Subtract line 12 from line 11 . . . . .						
<b>14</b> NOL deduction (see instructions) . . . . .						
<b>15</b> Taxable income. Subtract line 14 from line 13						
<b>16</b> Income tax . . . . .						
<b>17</b> Alternative minimum tax . . . . .						
<b>18</b> Add lines 16 and 17 . . . . .						
<b>19</b> General business credit (see instructions)						
<b>20</b> Other credits (see instructions) . . . . .						
<b>21</b> Total credits. Add lines 19 and 20 . . . . .						
<b>22</b> Subtract line 21 from line 18 . . . . .						
<b>23</b> Personal holding company tax (Sch. PH (Form 1120))						
<b>24</b> Other taxes (see instructions) . . . . .						
<b>25</b> Total tax liability. Add lines 22 through 24						
<b>26</b> Enter amount from "After carryback" column on line 25 for each year . . . . .						
<b>27</b> Decrease in tax. Subtract line 26 from line 25						
<b>28</b> Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation) . . . . .						

**Sign Here** Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

<b>Sign Here</b>	Signature of officer	Date	Title	
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN
	Firm's name ▶	Firm's EIN ▶		
	Firm's address ▶	Phone no.		