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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Corporation Application for Tentative Refund

- ▶ Go to www.irs.gov/Form1139 for instructions and the latest information.
- ▶ Do not file with the corporation's income tax return—file separately.
- ▶ Keep a copy of this application for your records.

OMB No. 1545-0123

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

1 Reason(s) for filing. See instructions—attach computation	a Net operating loss (NOL) . . . ▶ \$ b Net capital loss . . . ▶ \$	c Unused general business credit ▶ \$ d Other . . . ▶ \$	
2 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 <input type="checkbox"/> Yes <input type="checkbox"/> No			
5a Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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 . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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
11 Taxable income from tax return						
12 Capital loss carryback (see instructions)						
13 Subtract line 12 from line 11						
14 NOL deduction (see instructions)						
15 Taxable income. Subtract line 14 from line 13						
16 Income tax						
17 Alternative minimum tax						
18 Base erosion minimum tax (Attach Form 8991)						
19 Add lines 16 through 18						
20 General business credit (see instructions)						
21 Other credits (see instructions)						
22 Total credits. Add lines 20 and 21						
23 Subtract line 22 from line 19						
24 Personal holding company tax (Sch. PH (Form 1120))						
25 Other taxes (see instructions)						
26 Total tax liability. Add lines 23 through 25						
27 Enter amount from "After carryback" column on line 26 for each year						
28 Decrease in tax. Subtract line 27 from line 26						
29 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.

Signature of officer ▶ _____	Date ▶ _____	Title ▶ _____
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Paid Preparer Use Only	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.			