

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) . . . ▶ \$	c Unused general business credit ▶ \$	d Other . . . ▶ \$
	b Net capital loss . . . ▶ \$		
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 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
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)						

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.

Sign Here

▶ _____ 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.			