

# Corporation Application for Tentative Refund

(Rev. September 2000)

▶ Read the separate instructions before completing this form.

OMB No. 1545-0582

Department of the Treasury  
Internal Revenue Service

▶ Do not attach to the corporation's income tax return—mail in a separate envelope.

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 \_\_\_\_\_ Telephone number (optional) \_\_\_\_\_  
( )

1 This application is filed to carry back: **a Net operating loss (NOL) (attach computation) ▶** \$ \_\_\_\_\_ **c Unused general business credit (attach computation) ▶** \$ \_\_\_\_\_  
**b Net capital loss (attach computation) . . . ▶** \$ \_\_\_\_\_

2 Return for year of loss, credit, or overpayment under section 1341(b)(1) ▶ **a Tax year ended** \_\_\_\_\_ **b Date 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 Does the NOL or net capital loss result in the release of foreign tax credits or the release of other tax credits because of the release of a foreign tax credit? (see instructions) . . . . .  Yes  No  
If "Yes," you cannot file Form 1139. Instead, use Form 1120X.

5a Was a consolidated return filed for any tax year covered on this application? . . . . .  Yes  No

b If "Yes," identify the year and enter the name of the common parent and its EIN, if different from above ▶ \_\_\_\_\_

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," give date to which extension was granted ▶ \_\_\_\_\_ c Give date Form 1138 was filed ▶ \_\_\_\_\_

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

7 If you changed your accounting period, give date permission to change was granted . . . . . ▶ \_\_\_\_\_

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

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

10 Does this application include a loss or credit from a tax shelter required to be registered? If "Yes," attach Form(s) 8271  Yes  No

### Computation of Decrease in Tax

See page 2 of the instructions.

Note: If no entry in 1a or 1b, skip lines 11–15.

	— preceding tax year ended ▶		— preceding tax year ended ▶		— preceding 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 Add lines 16 and 17 . . . . .						
19 General business credit (see instructions)						
20 Other credits (identify) . . . . .						
21 Total credits (add lines 19 and 20) . . . . .						
22 Subtract line 21 from line 18 . . . . .						
23 Personal holding company tax (Sch. PH (Form 1120))						
24 Recapture taxes and environmental tax . . . . .						
25 Total tax liability (add lines 22 through 24) . . . . .						
26 Recomputed tax liability (see instructions) . . . . .						
27 Decrease in tax (subtract line 26 from line 25) . . . . .						

28 Overpayment of tax due to a claim of right adjustment under section 1341(b)(1)—attach computation . . . . .

29 Suspended research credit allowed for current year (see instructions) . . . . .

**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.

Keep a copy of this application for your records. ▶ Signature of officer \_\_\_\_\_ Date \_\_\_\_\_ Title \_\_\_\_\_

Preparer Other Than Taxpayer Name ▶ \_\_\_\_\_ Address ▶ \_\_\_\_\_ Date \_\_\_\_\_

