

# 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

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 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 <b>Capital loss carryback (see instructions)</b>						
13 Subtract line 12 from line 11 . . . . .						
14 <b>NOL deduction (see instructions)</b> . . . . .						
15 Taxable income. Subtract line 14 from line 13						
16 <b>Income tax</b> . . . . .						
17 Alternative minimum tax . . . . .						
18 Add lines 16 and 17 . . . . .						
19 General business credit (see instructions)						
20 Other credits (see instructions) . . . . .						
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 Other taxes (see instructions) . . . . .						
25 Total tax liability. Add lines 22 through 24						
26 Enter amount from "After carryback" column on line 25 for each year . . . . .						
27 <b>Decrease in tax.</b> Subtract line 26 from line 25						
28 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>Signature of officer</b> _____	<b>Date</b> _____	<b>Title</b> _____
<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature
	Firm's name ▶	Date
	Firm's address ▶	Check <input type="checkbox"/> if self-employed
		PTIN
		Firm's EIN ▶
		Phone no.