

# Corporation Application for Tentative Refund

▶ Read the separate instructions before completing this form.

▶ 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 separate 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 (attach computation) . . . ▶	\$	c Unused general business credit (attach computation) ▶	\$
	b Net capital loss (attach computation) . . . ▶	\$		
2 Return for year of loss, unused 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 net operating loss 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 net operating loss? . . .  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 carryback include a loss or credit from a tax shelter required to be registered? If "Yes," attach Form(s) 8271  Yes  No
- 11a Does the carryback include a specified liability loss that is attributable to a product liability? . . . . .  Yes  No
- b Does the carryback include a specified liability loss that is attributable to a Federal or state law or to a tort other than product liability? . . . . .  Yes  No
- If the answer to question 11a or 11b is "Yes," see the instructions and attach a statement.

Computation of Decrease in Tax	3rd preceding tax year ended ▶		2nd preceding tax year ended ▶		1st preceding tax year ended ▶	
	(a) Before carryback	(b) After carryback	(c) Before carryback	(d) After carryback	(e) Before carryback	(f) After carryback
12 Taxable income from tax return . . . . .						
13 Capital loss carryback (see instructions)						
14 Subtract line 13 from line 12 . . . . .						
15 Net operating loss deduction (see inst.)						
16 Taxable income (subtract line 15 from line 14)						
17 Income tax . . . . .						
18 General business credit (see instructions)						
19 Other credits (identify) . . . . .						
20 Total credits (add lines 18 and 19) . . . . .						
21 Subtract line 20 from line 17 . . . . .						
22 Personal holding company tax (Sch. PH (Form 1120))						
23 Recapture taxes . . . . .						
24 Alternative minimum tax and environmental tax						
25 Total tax liability (add lines 21 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 . . . . . ▶						

**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 \_\_\_\_\_

<b>Preparer Other Than Taxpayer</b>	Name ▶	Date
	Address ▶	

