

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

Preparer Other Than Taxpayer	Name ▶	Date
	Address ▶	

