

# Corporation Application for Tentative Refund

(Rev. June 2002)

Department of the Treasury  
Internal Revenue Service

▶ Read the separate instructions before completing this form.

OMB No. 1545-0582

▶ 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 | Daytime phone number<br>(     ) |
|-----------------------------------|---------------------------------|

|   |   |   |                         |   |    |
|---|---|---|-------------------------|---|----|
| 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, 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 an NOL or net capital 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 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<br>See page 2 of the instructions. |   | 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  | 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 ▶                           |      |

