

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 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) <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," you cannot file Form 1139 to apply for a refund based on the release of foreign tax credits. You must use Form 1120X.				
5a	Was a consolidated return filed for any tax year covered on this application? <input type="checkbox"/> Yes <input type="checkbox"/> 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? . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No				
10	Does this carryback include a loss or credit from a tax shelter required to be registered? If "Yes," attach Form(s) 8271 <input type="checkbox"/> Yes <input type="checkbox"/> No				

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
Note: If no entry in 1a or 1b, skip lines 11–15.						
11 Taxable income from tax return						
12 Capital loss carryback (see instructions)						
13 Subtract line 12 from line 11						
14 Net operating loss deduction (see inst.)						
15 Taxable income (subtract line 14 from line 13)						
16 Income tax						
17 General business credit (see instructions)						
18 Other credits (identify)						
19 Total credits (add lines 17 and 18)						
20 Subtract line 19 from line 16						
21 Personal holding company tax (Sch. PH (Form 1120))						
22 Recapture taxes						
23 Alternative minimum tax and environmental tax						
24 Total tax liability (add lines 20 through 23)						
25 Recomputed tax liability (see instructions)						
26 Decrease in tax (subtract line 25 from line 24)						
27 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 ▶ _____	