

▶ Read the separate instructions before completing this form.

Department of the Treasury  
Internal Revenue Service

▶ 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 ( )	

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 See page 2 of the 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 Capital loss carryback (see instructions)						
13 Subtract line 12 from line 11 . . . . .						
14 NOL deduction (see instructions) . . . . .						
15 Taxable income. Subtract line 14 from line 13						
16 Income tax . . . . .						
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 ▶	

