

# 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 <b>Net operating loss</b> (attach computation) . . . ▶	\$	c Unused general business credit (attach computation) ▶	\$
		b <b>Net capital loss</b> (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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> 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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				

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
<b>Note:</b> If no entry in 1a or 1b, skip lines 11–15.						
11 Taxable income from tax return . . . . .						
12 <b>Capital loss carryback (see instructions)</b>						
13 Subtract line 12 from line 11 . . . . .						
14 <b>Net operating loss deduction (see inst.)</b>						
15 Taxable income (subtract line 14 from line 13)						
16 <b>Income tax</b> . . . . .						
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

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