

# 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)<br>( ) |  |

|   |   |              |   |    |
|---|---|--------------|---|----|
| 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 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? . . . . .  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

| 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 \_\_\_\_\_

Preparer Other Than Taxpayer Name ▶ \_\_\_\_\_ Address ▶ \_\_\_\_\_ Date \_\_\_\_\_

