Form **1139**
(Rev. June 2002)

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0582

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. **Note:** *If lines 1a and 1b are blank, skip lines 11 through 15.*	-------------- 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

Keep a copy of this application for your records.

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.

► _____ Signature of officer ► _____ Date ► _____ Title

Preparer Other Than Taxpayer	Name ►	Date
	Address ►	

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11170F Form **1139** (Rev. 6-2002)