Form **1139**
(Rev. September 2000)

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	Telephone number (optional) ( )

1 This application is filed to carry back:

a Net operating loss (NOL) (attach computation) ►	$
b Net capital loss (attach computation) . . . ►	$

c Unused general business credit (attach computation) ► $

2 Return for year of loss, 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 NOL 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. Instead, 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 ► --------------------------

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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," 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 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 no entry in 1a or 1b, skip lines 11–15.	___ 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 (identify)						
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 Recapture taxes and environmental tax .						
25 Total tax liability (add lines 22 through 24) .						
26 Recomputed tax liability (see instructions) .		/////		/////		/////
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 . . . . . .

29 Suspended research credit allowed for current year (see instructions) . . . .

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. 9-2000)