

# Corporation Application for Tentative Refund

▶ See separate instructions.

OMB No. 1545-0582

▶ Do not file with the corporation's income tax return—file separately.

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 Reason(s) for filing. See instructions—attach computation	a Net operating loss (NOL) . . . ▶ \$	c Unused general business credit ▶ \$	
	b Net capital loss . . . ▶ \$	d Other . . . ▶ \$	
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 a 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 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
<b>Note:</b> If only filing for an unused general business credit (line 1c), skip lines 11 through 15.							
11	Taxable income from tax return . . .						
12	<b>Capital loss carryback (see instructions)</b>						
13	Subtract line 12 from line 11 . . .						
14	<b>NOL deduction (see instructions)</b> . . .						
15	Taxable income. Subtract line 14 from line 13						
16	<b>Income tax</b> . . .						
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	<b>Decrease in tax.</b> 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 ▶ \_\_\_\_\_