## Form **1139**(Rev. Nevember 2014)

(Rev. November 2014)
Department of the Treasury
Internal Revenue Service

## **Corporation Application for Tentative Refund**

► Information about Form 1139 and its separate instructions is at www.irs.gov/form1139.

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

► Keep a copy of this application for your records

OMB No. 1545-0123

b   f"Yes," enter the tax year ending date and the name of the corporation join a consolidated group (see instructions)?	plication for your records.	а сору от инъ аррі	► Ke	lue Service	internal Revenue
The season(s) for filing.  See instructions—     attach computation    A Net operating loss (NOL)   S   S	Employer identification number			•	Name
1 Reason(s) for filing. See instructions— attach computation b Net capital loss b Net capital loss b Net capital loss computation computation b Net capital loss b Net capital loss coveragyment under section 134 (6)(1) ▶  3 If this application is for an unused credit, or were payment under section 134 (6)(1) ▶  3 If this application is for an unused credit or was released because of 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, or is the corporation carrying back ageneral business credit that was released because of the release of a foreign tax credit, or is the corporation carrying back ageneral business credit that was released because of the release of a foreign tax credit, or is the corporation may file an amended return to carry back the released credits  5a Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)?  5b If "Yes," enter the date to which extension was granted b  6a If Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  6b If "Yes," enter the date to which extension was granted b  6c If form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  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?  10 Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be  disclosed? If Yes, attach Form 8886  6 If this is an application of Decrease in tax due to a loss or credit resulting from a reportable transaction required to be  11 Taxable income from tax fetur.  12 Capital loss carryback (see instructions)  13 Su	Date of incorporation	ns.	f a P.O. box, see instru	et, and room or suite no. If	Number, street
1 Reason(s) for filing. See instructions— attach computation b Net capital loss b Net capital loss b Net capital loss computation computation b Net capital loss b Net capital loss coveragyment under section 134 (6)(1) ▶  3 If this application is for an unused credit, or were payment under section 134 (6)(1) ▶  3 If this application is for an unused credit or was released because of 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, or is the corporation carrying back ageneral business credit that was released because of the release of a foreign tax credit, or is the corporation carrying back ageneral business credit that was released because of the release of a foreign tax credit, or is the corporation may file an amended return to carry back the released credits  5a Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)?  5b If "Yes," enter the date to which extension was granted b  6a If Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  6b If "Yes," enter the date to which extension was granted b  6c If form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  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?  10 Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be  disclosed? If Yes, attach Form 8886  6 If this is an application of Decrease in tax due to a loss or credit resulting from a reportable transaction required to be  11 Taxable income from tax fetur.  12 Capital loss carryback (see instructions)  13 Su					
a Net operating loss (NOL). ▶ s   business credit ▶ \$  Return for year of loss, unused credit, or a Tax year ended   b Date tax return filed   c Service center where filed    1 Return for year of loss, unused credit, or a Tax year ended   b Date tax return filed   c Service center where filed    1 If this application is for an unused credit created by another carryback, enter ending date for the tax year of the first carryback    2 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, or is the corporation carrying back a general business credit that was released because of 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, or is the corporation carrying back a general business credit that was released because of 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, or is the corporation carrying back a general business credit (from 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?	Daytime phone number			state, and ZIP code	City or town, st
a Net operating loss (NOL). ▶ s   business credit ▶ s   statch computation   b Net capital loss	c Unused general			ason(s) for filing.	1 Reas
2 Return for year of loss, unused credit, or overpayment under section 1341(b)(f) ►  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  5a Was a consolidated return filed for any carryback year or did the corporation carrying back a general business credit that was released because of the release of a foreign tax credit (see instructions)? If "Yes," enter the tax year ending date and the name of the comporation in a consolidated group (see instructions)?  5b If "Yes," enter the tax year ending date and the name of the comporation in a consolidated group (see instructions)?  6c If Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  6d If Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  6d If "Yes," enter the date to which extension was granted \( \) C Enter the date Form 1138 was filed.  7 If the corporation filed a petition in Tax Court for the year or years to which the carryback is to be applied?  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?  10 Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed? If Yes, attach Form 8868  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 from "After carryback" column on line 25 for each year.  16 General business credit (see instructions)	business credit ► \$	ss (NOL) ▶ \$ business credit ▶ \$			
overpayment under section 1341(b)(1) ▶  1 If this application is for an unused credit created by another carryback, enter ending date for the tax year of the first carryback ▶  1 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.  5 Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)? □ \  5 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions)? □ \  6 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions)? □ \  6 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions)? □ \  6 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions)? □ \  6 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions) □ \  6 If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions) □ \  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? □ \  10 Is any part of the decrease in tax due to a loss or order date of dissolution . □ \  10 Is any part of the decrease in tax year ended □ \  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	T T	Ψ	· · · · · · · · · · · · · · · · · · ·	ach computation	attac
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    Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)?	<b>b</b> Date tax return filed <b>c</b> Service center where filed	ax year ended	about broatt, or	,	_
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  Was a consolidated return filed for any carryback year or did the corporation join a consolidated group (see instructions)?  If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instructions)  If "Yes," enter the date to which stension was granted ▶ c Enter the date to which the date to which stension was granted ▶ c Enter the date Form 1138 was filed . ▶  If the corporation changed its accounting period, enter the date permission to change was granted . ▶ \$  If the corporation changed its accounting period, enter the date permission to change was granted . ▶ \$  If this is an application for a dissolved corporation, enter date of dissolution ▶ \$  If this is an application filed a petition in Tax Court for the year or years to which the carryback is to be applied?	nter ending date for the tax year of the first carryback ►	nother carryback, ent	nused credit created b	is application is for an un	3 If this
b If "Yes," enter the tax year ending date and the name of the common parent and its EIN, if different from above (see instruction  from 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  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  ff the corporation changed its accounting period, enter the date permission to change was granted. ▶  If this is an application for a dissolved corporation, enter date of dissolution. ▶  Has the corporation filed a petition in Tax Court for the year or years to which the carryback is to be applied?    Sany part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed? If Yes, attach Form 8886    Computation of Decrease in Tax See instructions.   Taxable income from tax return	instructions)? If "Yes," the corporation must file an	n tax credit (see in	the release of a for ack the released cre	s released because of ended return to carry ba	was amer
6a if Form 1138 has been filed, was an extension of time granted for filing the return for the tax year of the NOL?  b if "Yes," enter the date to which extension was granted ▶					
b If "Yes," enter the date to which extension was granted ▶ c Enter the date Form 1138 was filled . ↓ S. d Unpaid tax for which Form 1138 is in effect . ↓ S. Fill to corporation changed its accounting period, enter the date permission to change was granted . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation, enter date of dissolution . ↓ ↓ S. His is an application for a dissolved corporation for the year or years to which the carryback is to be applied? . ↓ ↓ ↓ S. His is an application for the year or years to which the carryback is to be applied? . ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓ ↓					
d Unpaid tax for which Form 1138 is in effect  ff the corporation changed its accounting period, enter the date permission to change was granted . ▶  if this is an application for a dissolved corporation, enter date of dissolution . ▶  Has the corporation filed a petition in Tax Court for the year or years to which the carryback is to be applied? . □ \  is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed? If Yes, attach Form 8886 . □ \  Computation of Decrease in Tax See instructions.  Note: If only filing for an unused general business credit (line 1c), skip lines 11 through 15.  11 Taxable income from tax return . □ (a) Before carryback carryb		-			
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?					
10			•	• • •	
Computation of Decrease in Tax   See instructions.   Subtract line 12 from line 11	Iting from a reportable transaction required to be	ss or credit resulti	ase in tax due to a	any part of the decrea	<b>10</b> Is an
See instructions.  Note: If only filing for an unused general business credit (line 1c), skip lines 11 through 15.  (a) Before carryback (c) Before carryback (see instructions)  12 Capital loss carryback (see instructions)  13 Subtract line 12 from line 11		pr		<u>`</u>	-
Note: If only filing for an unused general business credit (line 1c), skip lines 11 through 15.    Taxable income from tax return				•	
Subtract line 12 from line 11	(b) After (c) Before (d) After (e) Before (f) After	(a) Before (b			
Subtract line 12 from line 11			eturn	cable income from tax re	<b>11</b> Taxa
NOL deduction (see instructions)			ee instructions)	pital loss carryback (s	12 Capi
15 Taxable income. Subtract line 14 from line 13 16 Income tax			11	otract line 12 from line 1	13 Subt
16 Income tax			ructions)	L deduction (see instr	14 NOL
17 Alternative minimum tax					
Add lines 16 and 17				ome tax	16 Inco
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  Paid Preparer  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Preparer's signature  Prim's name  Firm's name  Firm's EIN ▶				ernative minimum tax .	17 Alter
Other credits (see instructions)				d lines 16 and 17	<b>18</b> Add
21 Total credits. Add lines 19 and 20			ee instructions)	neral business credit (se	<b>19</b> Gene
22 Subtract line 21 from line 18			ions)	ner credits (see instructi	<b>20</b> Othe
Personal holding company tax (Sch. PH (Form 1120))  Other taxes (see instructions)  Total tax liability. Add lines 22 through 24  Enter amount from "After carryback" column on line 25 for each year  Decrease in tax. Subtract line 26 from line 25  Noverpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation)  Sign  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.  Paid  Preparer  Preparer's signature  Preparer's signature  Preparer's signature  Primt/Type preparer's name  Preparer's signature  Firm's name  Firm's EIN ▶			and 20	al credits. Add lines 19	21 Total
24 Other taxes (see instructions)			18	otract line 21 from line 1	<b>22</b> Subt
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  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.  Paid Preparer  Preparer's signature  Preparer's signature  Date  Check ☐ if self-employed  Firm's name  Firm's name  Firm's name  Firm's EIN ▶			(Sch. PH (Form 1120))	sonal holding company tax (	23 Perso
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)			ns)	ner taxes (see instruction	<b>24</b> Othe
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)			s 22 through 24	al tax liability. Add lines	25 Total
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.    Date   Title			ine 26 from line 25	crease in tax. Subtract li	27 Decr
Here  Signature of officer  Paid Preparer Use Only  Firm's name  Date  Date  Title  Check ☐ if self-employed Firm's EIN ▶					<b>28</b> Over
Here  Signature of officer  Paid Preparer's name Preparer's signature  Preparer's signature  Date  Check ☐ if self-employed Self-employed Firm's name Firm's EIN ▶	ng schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.	plication and accompanying	eclare that I have examined th	Under penalties of perjury, I de	Sign
Paid Preparer Use Only  Pint/Type preparer's name  Preparer's signature  Firm's name  Firm's name  Firm's name	- ) <del></del>			) <del></del>	
Preparer Use Only    Check   if   self-employed					
Use Only Firm's name ► Firm's EIN ►	Check if	reparer's signature	name	7	
	Firm's EIN ▶				•
1 Hone 10.	Phone no.			Firm's address ▶	