

**Corporation Application for Tentative Refund**▶ **Read the separate instructions before completing this form.**

OMB No. 1545-0582

▶ **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>(      )                        |    |
| <b>1</b>                                                                 | This application is filed to carry back:                                                                                                                                                                                                                                                                                                                                                                                | <b>a</b> Net operating loss (attach computation) . . ▶ | \$                  | <b>c</b> Unused general business credit (attach computation) ▶ | \$ |
|                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>b</b> Net capital loss (attach computation) . . ▶   | \$                  |                                                                |    |
| <b>2</b>                                                                 | Return for year of loss, unused credit, or overpayment under section 1341(b)(1) ▶                                                                                                                                                                                                                                                                                                                                       | <b>a</b> Tax year ended                                | <b>b</b> Date filed | <b>c</b> Service center where filed                            |    |
| <b>3</b>                                                                 | If this application is for an unused credit created by another carryback, enter ending date for the tax year of the first carryback . . ▶                                                                                                                                                                                                                                                                               |                                                        |                     |                                                                |    |
| <b>4</b>                                                                 | 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) . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b><br>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. |                                                        |                     |                                                                |    |
| <b>5a</b>                                                                | Was a consolidated return filed for any tax year covered on this application? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                                                                                                                                                                                          |                                                        |                     |                                                                |    |
| <b>b</b>                                                                 | If "Yes," identify the year and enter the name of the common parent and its EIN, if different from above ▶                                                                                                                                                                                                                                                                                                              |                                                        |                     |                                                                |    |
| <b>6a</b>                                                                | 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? . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                                                                                                                                                |                                                        |                     |                                                                |    |
| <b>b</b>                                                                 | If "Yes," give date to which extension was granted ▶                                                                                                                                                                                                                                                                                                                                                                    |                                                        |                     |                                                                |    |
| <b>c</b>                                                                 | Give date Form 1138 was filed ▶                                                                                                                                                                                                                                                                                                                                                                                         |                                                        |                     |                                                                |    |
| <b>d</b>                                                                 | Unpaid tax for which Form 1138 is in effect . . . . . ▶                                                                                                                                                                                                                                                                                                                                                                 |                                                        |                     |                                                                |    |
| <b>7</b>                                                                 | If you changed your accounting period, give date permission to change was granted . . . . . ▶                                                                                                                                                                                                                                                                                                                           |                                                        |                     |                                                                |    |
| <b>8</b>                                                                 | If this is an application of a dissolved corporation, enter date of dissolution . . . . . ▶                                                                                                                                                                                                                                                                                                                             |                                                        |                     |                                                                |    |
| <b>9</b>                                                                 | Have you filed a petition in Tax Court for the year or years to which the carryback is to be applied? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                                                                                                                                                                  |                                                        |                     |                                                                |    |
| <b>10</b>                                                                | Does this carryback include a loss or credit from a tax shelter required to be registered? If "Yes," attach Form(s) 8271 <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>                                                                                                                                                                                                                         |                                                        |                     |                                                                |    |

| <b>Computation of<br/>Decrease in Tax</b>               |                                                                                                               | <b>3rd preceding tax<br/>year ended ▶</b> |                                | <b>2nd preceding tax<br/>year ended ▶</b> |                                | <b>1st preceding tax<br/>year ended ▶</b> |                                |
|---------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|-------------------------------------------|--------------------------------|
|                                                         |                                                                                                               | <b>(a) Before<br/>carryback</b>           | <b>(b) After<br/>carryback</b> | <b>(c) Before<br/>carryback</b>           | <b>(d) After<br/>carryback</b> | <b>(e) Before<br/>carryback</b>           | <b>(f) After<br/>carryback</b> |
| <b>Note:</b> If no entry in 1a or 1b, skip lines 11–15. |                                                                                                               |                                           |                                |                                           |                                |                                           |                                |
| <b>11</b>                                               | Taxable income from tax return . . . . .                                                                      |                                           |                                |                                           |                                |                                           |                                |
| <b>12</b>                                               | <b>Capital loss carryback (see instructions)</b>                                                              |                                           |                                |                                           |                                |                                           |                                |
| <b>13</b>                                               | Subtract line 12 from line 11 . . . . .                                                                       |                                           |                                |                                           |                                |                                           |                                |
| <b>14</b>                                               | <b>Net operating loss deduction (see inst.)</b>                                                               |                                           |                                |                                           |                                |                                           |                                |
| <b>15</b>                                               | Taxable income (subtract line 14 from line 13)                                                                |                                           |                                |                                           |                                |                                           |                                |
| <b>16</b>                                               | <b>Income tax</b> . . . . .                                                                                   |                                           |                                |                                           |                                |                                           |                                |
| <b>17</b>                                               | General business credit (see instructions)                                                                    |                                           |                                |                                           |                                |                                           |                                |
| <b>18</b>                                               | Other credits (identify) . . . . .                                                                            |                                           |                                |                                           |                                |                                           |                                |
| <b>19</b>                                               | Total credits (add lines 17 and 18) . . . . .                                                                 |                                           |                                |                                           |                                |                                           |                                |
| <b>20</b>                                               | Subtract line 19 from line 16 . . . . .                                                                       |                                           |                                |                                           |                                |                                           |                                |
| <b>21</b>                                               | Personal holding company tax (Sch. PH (Form 1120))                                                            |                                           |                                |                                           |                                |                                           |                                |
| <b>22</b>                                               | Recapture taxes . . . . .                                                                                     |                                           |                                |                                           |                                |                                           |                                |
| <b>23</b>                                               | Alternative minimum tax and environmental tax                                                                 |                                           |                                |                                           |                                |                                           |                                |
| <b>24</b>                                               | Total tax liability (add lines 20 through 23) . . . . .                                                       |                                           |                                |                                           |                                |                                           |                                |
| <b>25</b>                                               | Recomputed tax liability (see instructions) . . . . .                                                         |                                           |                                |                                           |                                |                                           |                                |
| <b>26</b>                                               | Decrease in tax (subtract line 25 from line 24) . . . . .                                                     |                                           |                                |                                           |                                |                                           |                                |
| <b>27</b>                                               | 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

