



Note: *The draft you are looking for begins on the next page.*

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Form **1139**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Corporation Application for Tentative RefundGo to www.irs.gov/Form1139 for instructions and the latest information.**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

Name				Employer identification number
Number and street. If a P.O. box, see instructions.			Room or suite no.	Date of incorporation
City or town	State or province	Country	ZIP or foreign postal code	Daytime phone number

1 Reason(s) for filing. See instructions—attach computation.

a Net operating loss (NOL) \$ _____

b Net capital loss \$ _____

c Unused general business credit \$ _____

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 _____

d If resubmitting Form 1139 in response to IRS correspondence, check this box. Attach a copy of the correspondence . . . ☐

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 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 ☐ **Yes** ☐ **No**

Computation of Decrease in Tax

See instructions.

Note: If only filing for an unused general business credit (line 1c), skip lines 11 through 15.

Note: If only filing for an unused general business credit (line 1c), skip lines 11 through 15.		preceding		preceding		preceding	
		tax year ended		tax year ended		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	Base erosion minimum tax (attach Form 8991)						
19	Add lines 16 through 18 . .						
20	General business credit (see instructions)						
21	Other credits (see instructions)						
22	Total credits. Add lines 20 and 21						
23	Subtract line 22 from line 19 .						
24	Personal holding company tax (Sch. PH (Form 1120)) .						
25	Other taxes (see instructions)						
26	Total tax liability. Add lines 23 through 25						
27	Enter amount from "After carryback" column on line 26 for each year						
28	Decrease in tax. Subtract line 27 from line 26						

29 Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation) . . .

30 Complete the direct deposit information for any refund from line(s) 28 and/or line 29. See instructions.

a Routing number _____ **b** Type: ☐ Checking ☐ Savings

c Account number _____

**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.

Signature of officer

Date _____

Title _____

**Paid
Preparer
Use Only**

Preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name

Firm's EIN

Firm's address

Phone no.