



About Form 1139, Corporation Application for Tentative Refund

More In Forms and Instructions



Current Year

Prior Year

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Corporations (other than S corporations) use this form to apply for a quick refund of taxes from:

- the carryback of a net operating loss (or a loss from operations of a life insurance company),
- the carryback of a net capital loss,
- the carryback of an unused general business credit, or
- an overpayment of tax from a claim of right adjustment under section 1341(b)(1).

Current Revision

[Form 1139 \(PDF\)](#)

[Instructions for Form 1139 \(PDF\)](#) ([HTML](#))

Recent Developments

Temporary Procedures To Fax Certain Forms 1139 Due to COVID-19

[Fax Form 1139 To Claim Quick Refunds of the Credit for Prior Year Minimum Tax Liability of Corporations and Net Operating Loss Deductions](#)

Other Items You May Find Useful

[All Revisions for Form 1139](#)

[Other Current Products](#)

Related Items

- [About Form 1120, U.S. Corporation Income Tax Return](#)
- [About Form 1120-X, Amended U.S. Corporation Income Tax Return](#)
- [About Form 2848, Power of Attorney and Declaration of Representative](#)
- [About Form 4626, Alternative Minimum Tax - Corporations](#)

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Respond to a Notice

Independent Office of Appeals

Identity Theft Protection

Report Phishing

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U.S. Treasury

Treasury Inspector General for Tax Administration

USA.gov

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Figures

Freedom of
Information Act

Tax Fraud & Abuse

No Fear Act

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