

**Corporation Application for Refund  
 Carryback of Net Operating Loss**  
 Attach Copy of Federal Form 1139



- Address Change
- Consolidated Return
- Combined Return
- Coalfield Credit Claimed or Earned

Name	FEIN
Number and Street	
City or Town, State, and ZIP code	

1. Year of loss (Enter the taxable loss year in YYYY format - ex: 2014 or 2015. Fiscal year - see instructions.)									
2. (a) Federal NOL for year of loss									.00
(b) Net Virginia Fixed Date Conformity Modifications (see instructions)									.00
(c) Reserved for Future Use									
(d) Virginia Fixed Date Conformity NOL available for carryback [Line 2(a) plus or minus Line 2(b)].									.00
3. Net Virginia modifications for year of loss (exclude Fixed Date Conformity Modifications)									.00

	Second Preceding Year				First Preceding Year				
4. Taxable Year to which NOL is carried (Enter in yyyy format - ex: 2012, 2013)									
5. (a) Federal taxable income									.00
(b) Net Virginia Fixed Date Conformity Modifications (see instructions)									.00
(c) Reserved for Future Use									
(d) Fixed Date Conformity Federal taxable income for Virginia purposes [Line 5(a) plus or minus Line 5(b)]									.00
6. Virginia Fixed Date Conformity NOL deducted.									.00
7. Federal taxable income after Federal NOL carryback [Line 5(d) minus Line 6].									.00
8. Line 6 divided by Line 2(d) (see instructions).								%	%
9. Net Virginia modifications (additions and subtractions) as last determined for year on Line 4 (exclude Fixed Date Conformity Modifications)									.00
10. Line 3 times percentage on Line 8									.00
11. Amended Virginia taxable income (Add Lines 7, 9, and 10)									.00
<b>If a multistate corporation, complete Lines 12 through 17, otherwise go to Line 18.</b>									
12. Total allocable income									.00
13. Apportionable income (Subtract Line 12 from Line 11)									.00
14. Apportionment percentage for the year shown on Line 4, (see instructions)								%	%
15. Income apportioned to Virginia (Multiply Line 13 by Line 14).									.00
16. Income allocated to Virginia									.00
17. Add Lines 15 and 16									.00
18. Tax (Multiply Line 11 or Line 17 by 6%)									.00
19. (a) Nonrefundable tax credits (Attach Form 500CR, corrected CR, or explanation)									.00
(b) Refundable tax credits (Attach Form 500CR, corrected CR, or explanation).									.00
(c) Total tax credits [Line 19(a) plus Line 19(b)]									.00
20. Net tax [Line 18 minus Line 19(c)]									.00
21. Tax paid for taxable year referenced on Line 4									.00
22. Refund due (Line 21 minus Line 20)									.00

I, the undersigned president, vice-president, treasurer, assistant treasurer, chief accounting officer or other officer duly authorized to act on behalf of the corporation for which this return is made, declare under the penalties provided by law that this return (including any accompanying schedules and statements) has been examined by me and is, to the best of my knowledge and belief, a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the Commonwealth of Virginia. If prepared by a person other than the taxpayer, this declaration is based on all information of which he or she has any knowledge. By checking the box to the right, I (we) authorize the Department to discuss this return with the undersigned preparer.

VA DEPT OF TAXATION 2601197 REV. 09/15

Date	Signature of Officer	Printed Name of Officer	Title	Phone Number
Date	Individual of Firm, Signature of Preparer	Print Preparer's Name and Firm Name		Preparer's Phone Number
Preparer's FEIN, PTIN or SSN		Approved Vendor Code	Address of Preparer	