

CIT-139

REV. 12/2020

WEST VIRGINIA CORPORATION APPLICATION FOR REFUND FROM CARRYBACK OF NET OPERATING LOSS

West Virginia
State Tax
Department

▶▶ Combined Filers can NOT use this form. ◀◀
To carryback a capital loss, use form CIT-120 marked amended.
 Do not attach to the corporation's original income tax return.

NAME	FEIN
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ADDRESS	CITY & STATE	ZIP
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CARRYBACK LIMITATION	1. LOSS YEAR ENDED – STATE AS MM/DD/YYYY	
	2. AMOUNT OF WV NET OPERATING LOSS00
	3. NET OPERATING LOSS CARRYBACK LIMITATION	\$300,000.00
	4. LOSS ELIGIBLE FOR CARRYBACK – LESSOR OF LINE 2 OR 3 .....	.00

COMPUTATION OF DECREASE IN TAX	SECOND PRECEDING TAXABLE YEAR ENDED		FIRST PRECEDING TAXABLE YEAR ENDED	
	STATE AS MM/DD/YYYY:		STATE AS MM/DD/YYYY:	
	(A)		(B)	
5. WEST VIRGINIA NET TAXABLE INCOME .....	.00		.00	
6. NET OPERATING LOSS CARRYBACK DEDUCTION .....	.00		.00	
7. NET TAXABLE INCOME AFTER LOSS CARRYBACK .....	.00		.00	
8. NET INCOME TAX (Attach Computation Schedule) .....	.00		.00	
9. TAX CREDITS STOP! CANNOT USE FORM CIT-139 .....	.00		.00	
10. ADJUSTED NET INCOME TAX LINE 8 MINUS LINE 9 .....	.00		.00	
11. NET PAYMENTS (Original Payments less Refunds and Carryforward Credits) .....	.00		.00	
12. OVERPAYMENT .....	.00		.00	
13. Total Refund Claimed – add Lines 12(a) and 12(b) .....			.00	

*If entry on line 9, Tax Credits, **STOP**. Taxpayer must file an amended West Virginia CIT-120 return when applying for a refund from a carryback of Net Operating Loss.

Under penalties of perjury, I declare that I have examined this return (including attachments) and to the best of my knowledge and belief it is true and complete.

Signature of officer Title

Paid preparer's signature Date

