**CIT-139 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.

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<th>ADDRESS</th>
<th>CITY &amp; STATE</th>
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1. **LOSS YEAR ENDED – STATE AS MM/DD/YYYY**

2. **AMOUNT OF WV NET OPERATING LOSS**

3. **NET OPERATING LOSS CARRYBACK LIMITATION**

4. **LOSS ELIGIBLE FOR CARRYBACK – LESSOR OF LINE 2 OR 3**

<table>
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<tr>
<th>SECOND PRECEDING TAXABLE YEAR ENDED (STATE AS MM/DD/YYYY)</th>
<th>FIRST PRECEDING TAXABLE YEAR ENDED (STATE AS MM/DD/YYYY)</th>
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<td>(B)</td>
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5. **WEST VIRGINIA NET TAXABLE INCOME**

6. **NET OPERATING LOSS CARRYBACK DEDUCTION**

7. **NET TAXABLE INCOME AFTER LOSS CARRYBACK**

8. **NET INCOME TAX (Attach Computation Schedule)**

9. **TAX CREDITS STOP! CANNOT USE FORM CIT-139**

10. **ADJUSTED NET INCOME TAX LINE 8 MINUS LINE 9**

11. **NET PAYMENTS (Original Payments less Refunds and Carryforward Credits)**

12. **OVERPAYMENT**

13. **Total Refund Claimed** – add Lines 12(a) and 12(b)

*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

*B44202001W*