CNF-139

Rev. 8-2016

West Virginia Corporation Application for Refund from Carryback of Net Operating Loss

West Virginia State Tax Department

To carryback a capital loss, use form CNF-120 marked amended.
Do not attach to the corporation's original income tax return.

Name		FEIN	

Address		City		Zip	

CARRYBACK LIMITATION	
1. Loss Year Ended – state as mm/dd/yyyy	
2. Amount of WV Net Operating Loss	.00
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 (state as mm/dd/yyyy)	First Preceding Taxable Year Ended (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 CNF-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 CNF-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

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