

Taxpayers Now Able to File NOL Refund Claims via Fax

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Beginning April 17, 2020, and until further notice, the Internal Revenue Service will accept by fax refund claims based on a net operating loss carryback or those claiming a credit for a corporation's prior-year minimum tax liability that are made on Form 1139, *Corporation Application for Tentative Refund*, or Form 1045, *Application for Tentative Refund*.

Previously, Forms 1139 and 1045 could be filed only by USPS or private delivery service. Due to COVID-19, the IRS has closed many of its processing centers, resulting in significant delays to the IRS processing forms previously filed by mail. It is anticipated that fax filing Form 1139 and Form 1045 will expedite the IRS's processing and payment of these refund claims to provide much-needed cash flow to struggling businesses.

In addition, taxpayers that previously filed a Form 1139 or Form 1045 by USPS or private delivery service after the IRS closed most of its processing centers on March 27, 2020, can refile those same forms by fax to expedite the processing of those refund claims. However, the IRS notes that all Form 1139 and Form 1045 filings will be processed in the order received, including those previously filed by mail and received by the IRS prior to the IRS closing its processing centers.

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