



Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Form **1045**Department of the Treasury
Internal Revenue Service**Application for Tentative Refund**

OMB No. 1545-0074

For individuals, estates, or trusts.
File application on or after the date you file your annual income tax return.
Go to www.irs.gov/Form1045 for instructions and the latest information.

2025

Name(s) shown on return		Social security or employer identification number	
Address (number and street). If a P.O. box, see instructions.		Apt. or suite no.	Spouse's social security number (SSN)
City, town, or post office	State	ZIP code	Daytime phone number
Complete spaces below for foreign address. (See instructions.)			
Foreign country name	Foreign province/state/county	Foreign postal code	
1 This application is filed to carry back:	a Net operating loss (NOL) (Form 172) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$
2a For the calendar year 2025, or other tax year beginning _____, 2025, and ending _____, 20	b Date tax return was filed		
2c If you are resubmitting Form 1045 in response to IRS correspondence, attach a copy of the correspondence and check the box . . . <input type="checkbox"/>			
3 If this application is for an unused credit created by another carryback, enter year of first carryback: _____			
4 If you filed a joint return (or separate return) for some, but not all, of the tax years involved in figuring the carryback, list the years and specify whether joint (J) or separate (S) return for each (see instructions): _____			
5 If SSN for carryback year is different from above, enter a SSN: _____ and b Year(s): _____			
6 If you changed your accounting period, give date permission to change was granted: _____			
7 Have you filed a petition in Tax Court for the year(s) to which the carryback is to be applied? <input type="checkbox"/> Yes <input type="checkbox"/> No			
8 Is any part of the decrease in tax due to a loss or credit resulting from a reportable transaction required to be disclosed on Form 8886, Reportable Transaction Disclosure Statement? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9 If you are carrying back an NOL or a net section 1256 contracts loss, did this cause the release of foreign tax credits or the release of other credits due to the release of the foreign tax credit (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No			

Computation of Decrease in Tax (see instructions)	_____ preceding tax year ended: _____		_____ preceding tax year ended: _____		_____ preceding tax year ended: _____	
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
Note: If 1a and 1c are blank, skip lines 10 through 15.						
10 NOL deduction after carryback (see instructions)						
11 Adjusted gross income						
12 Deductions (see instructions)						
13 Subtract line 12 from line 11						
14 Exemptions (see instructions)						
15 Taxable income. Line 13 minus line 14						
16 Income tax. See instructions and attach an explanation						
17 Excess advance payment(s) for premium tax credit (see instructions)						
18 Alternative minimum tax						
19 Add lines 16 through 18						

	preceding tax year ended: _____		preceding tax year ended: _____		preceding tax year ended: _____	
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
20 General business credit (see instructions)						
21 Net premium tax credit and child tax credit (see instructions)						
22 Other credits. Identify						
23 Total credits. Add lines 20 through 22						
24 Subtract line 23 from line 19						
25 Self-employment tax (see instructions)						
26 Additional Medicare Tax (see instructions)						
27 Net Investment Income Tax (see instructions)						
28 Reserved for future use						
29 Other taxes						
30 Total tax. Add lines 24 through 29						
31 Enter the amount from the "After carryback" column on line 30 for each year						
32 Decrease in tax. Line 30 minus line 31						

**Sign
Here**

Keep a copy
of this
application
for your
records.

Under penalties of perjury, I declare that I have examined this application and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete.

Your signature

Date

Spouse's signature. If Form 1045 is filed jointly, **both** must sign.

Date

**Paid
Preparer
Use Only**

Preparer's name

Dat

PTIN

Check if
self-employed

1000

Firm's EIN

Firm's address

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