

Form 1045

Department of the Treasury
Internal Revenue Service

Application for Tentative Refund

For individuals, estates, or trusts.

Mail in separate envelope. (Don't attach to tax return.)

▶ Go to www.irs.gov/Form1045 for instructions and the latest information.

OMB No. 1545-0098

2023



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Department of the Treasury **Internal Revenue Service** www.irs.gov



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Type or print	Name(s) shown on return		Social security or employer identification number	
	Number, street, and apt. or suite no. If a P.O. box, see instructions.		Spouse's social security number (SSN)	
	City, town or post office, state, and ZIP code. If a foreign address, also complete spaces below (see instructions).		Daytime phone number	
	Foreign country name	Foreign province/county	Foreign postal code	
1	This application is filed to carry back:	a Net operating loss (NOL) (Sch. A, line 24) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$
2a	For the calendar year 2023, or other tax year beginning _____, 2023, and ending _____, 20			b Date tax return was filed

- 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: _____
- 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? Yes 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? Yes 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)? Yes 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 and/or child tax credit (see instructions)						
18 Alternative minimum tax						
19 Add lines 16 through 18						

Computation of Decrease in Tax <i>(continued)</i>		_____ 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					
33	Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation)					33

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
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Spouse's signature. If Form 1045 is filed jointly, both must sign.	Date
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Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
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Firm's name	Firm's EIN
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Firm's address	Phone no.
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Schedule A—NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . .			1
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	2		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion) .	3		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0- . .	4		
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5		
6	Nonbusiness deductions (see instructions)	6		
7	Nonbusiness income other than capital gains (see instructions)	7		
8	Add lines 5 and 7	8		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-			9
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But don't enter more than line 5	10		
11	Business capital losses before limitation. Enter as a positive number . .	11		

12	Business capital gains (without regard to any section 1202 exclusion)	12		
13	Add lines 10 and 12		13	
14	Subtract line 13 from line 11. If zero or less, enter -0-		14	
15	Add lines 4 and 14		15	
16	Enter the loss, if any, from line 16 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15		16	
17	Section 1202 exclusion. Enter as a positive number (see instructions)			17
18	Subtract line 17 from line 16. If zero or less, enter -0-		18	
19	Enter the loss, if any, from line 21 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number		19	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-		20	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-			21
22	Subtract line 20 from line 15. If zero or less, enter -0-			22
23	NOL deduction for losses from other years. Enter as a positive number			23
24	NOL. Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you don't have an NOL			24

Schedule B—NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.	_____ preceding tax year ended: _____		_____ preceding tax year ended: _____		_____ preceding tax year ended: _____	
1 NOL deduction. Enter as a positive number						
2 Taxable income before 2023 NOL carryback (see instructions). For estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction (see instructions)						
3 Net capital loss deduction (see instructions)						
4 Section 1202 exclusion. Enter as a positive number (see instructions) . .						
5 Qualified business income deduction (see instructions)						
6 Adjustment to adjusted gross income (see instructions)						
7 Adjustment to itemized deductions (see instructions)						
8 Estates and trusts, enter exemption amount						

9	Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-				
10	NOL carryover (see instructions)				
	Adjustment to Itemized Deductions (Individuals Only) Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.				
11	Adjusted gross income before 2023 NOL carryback				
12	Add lines 3 through 6 above				
13	Modified adjusted gross income. Add lines 11 and 12				
14	Medical expenses from Sch. A (Form 1040), line 4, or as previously adjusted				
15	Medical expenses from Sch. A (Form 1040), line 1, or as previously adjusted				
16	Multiply line 13 by percentage from Sch. A (Form 1040), line 3				
17	Subtract line 16 from line 15. If zero or less, enter -0-				
18	Subtract line 17 from line 14				

Schedule B—NOL Carryover *(continued)*

Complete one column before going to the next column. Start with the earliest carryback year.	_____ preceding tax year ended: _____		_____ preceding tax year ended: _____		_____ preceding tax year ended: _____	
19 Mortgage insurance premiums from Sch. A (Form 1040), line 8d, or as previously adjusted						
20 Refigured mortgage insurance premiums (see instructions)						
21 Subtract line 20 from line 19						
22 Modified adjusted gross income from line 13 on page 4 of the form						
23 Enter as a positive number any NOL carryback from a year before 2023 that was deducted to figure line 11 on page 4 of the form						
24 Add lines 22 and 23						
25 Charitable contributions from Sch. A (Form 1040), line 14, or Sch. A (Form 1040-NR), line 5, or as previously adjusted						

26	Refigured charitable contributions (see instructions)				
27	Subtract line 26 from line 25				
28	Casualty and theft losses from Form 4684, line 18				
29	Casualty and theft losses from Form 4684, line 16				
30	Multiply line 22 by 10% (0.10)				
31	Subtract line 30 from line 29. If zero or less, enter -0-				
32	Subtract line 31 from line 28				
33	Reserved for future use				
34	Reserved for future use				
35	Reserved for future use				
36	Reserved for future use				
37	Reserved for future use				
38	Combine lines 18, 21, 27, and 32; enter the result here and on line 7 (page 4) .				