

Form 1045 ATS Test Scenario 1
Taxpayer: Sam Gardenia
SSN: 401-00-1045

Test Scenario 1 includes the following forms:

- **Form 1045**
- **Form 172**

Binary Attachments:

Binary Attachment 8453 Signature Document
Tax Statement

Header Information:

Date filed: 6/1/2026

Tax Period: 01/01/2025 – 12/31/2025

Originator: EFIN: Self-select
OriginatorTypeCd: ERO

PIN Type: Self-Select On-Line

Jurat Disclosure: Self Select PIN By ERO

Primary Signature: PrimaryPINEnteredByCd: ERO
PrimarySignaturePIN: Self-select
PrimarySignatureDt: 6/1/2026

Application for Tentative Refund
 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 <u>SAM GARDENIA</u>			Social security or employer identification number <u>401-00-1045</u>		
Address (number and street). If a P.O. box, see instructions. <u>231 RED RUN STREET</u>			Apt. or suite no.		
City, town, or post office <u>ANYTOWN</u>		State <u>KY</u>	ZIP code <u>41011</u>	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) \$ <u>(305,000)</u>	b Unused general business credit \$	c Net section 1256 contracts loss \$
2a For the calendar year 2025, or other tax year beginning <u>01/01</u> , 2025, and ending <u>12/31</u> , 20 <u>25</u>	b Date tax return was filed <u>04/15/2026</u>		
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 checked="" type="checkbox"/> No			

Computation of Decrease in Tax (see instructions)	<u>2ND</u> preceding tax year ended: <u>12/31/23</u>		<u>1ST</u> preceding tax year ended: <u>12/31/24</u>		_____ 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)		(305,000)		(242,500)		
11 Adjusted gross income	50,000	(255,000)	105,000	(137,500)		
12 Deductions (see instructions)	30,000	30,000	30,000	30,000		
13 Subtract line 12 from line 11	20,000	(285,000)	75,000	(167,500)		
14 Exemptions (see instructions)						
15 Taxable income. Line 13 minus line 14	20,000	(285,000)	75,000	(167,500)		
16 Income tax. See instructions and attach an explanation	2,204		12,123			
17 Excess advance payment(s) for premium tax credit (see instructions)						
18 Alternative minimum tax						
19 Add lines 16 through 18	2,204		12,123			

Net Operating Losses (NOLs)

For Individuals, Estates, and Trusts.
 Go to www.irs.gov/Form172 for instructions and the latest information.

For calendar year 2025, or other tax year beginning 01/01/2025 and ending 12/31/2025

Name(s) shown on return SAM GARDENIA			Social security or employer identification number 401-00-1045	
Address (number and street). If you have a P.O. box, see instructions. 231 RED RUN STREET			Apt. or suite no.	
City, town, or post office. If you have a foreign address, also complete spaces below. ANYTOWN			State KY	
Foreign country name			ZIP code 41011	
Foreign province/county			Daytime phone number	
Foreign postal code			Spouse's social security number (SSN)	

Part I NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income (AGI) 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				
		1			(338,000)
2	Nonbusiness capital losses before limitation. Enter as a positive number	2		20,000	
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		20,000	
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5			
6	Nonbusiness deductions (see instructions). Enter as a positive number	6		30,000	
7	Nonbusiness income other than capital gains (see instructions)	7		15,000	
8	Add lines 5 and 7	8		15,000	
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-	9			15,000
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		5,000	
12	Business capital gains (without regard to any section 1202 exclusion)	12		20,000	
13	Add lines 10 and 12	13		20,000	
14	Subtract line 13 from line 11. If zero or less, enter -0-	14		0	
15	Add lines 4 and 14	15		20,000	
16	Enter, if any, the combined net short-term and long-term capital loss from your Schedule D (Form 1040). Estates and trusts, enter, if any, the total net short-term and long-term loss from 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		5,000	
17	Section 1202 exclusion. Enter as a positive number	17			
18	Subtract line 17 from line 16. If zero or less, enter -0-	18		5,000	
19	If line 16 is a loss, enter, as a positive number, the smaller of: • The loss on line 16; or • \$3,000 (If filing Form 1040, \$1,500 when married filing separately)	19		3,000	
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20		2,000	
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-	21			0
22	Subtract line 20 from line 15. If zero or less, enter -0-	22			18,000
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. If the result is zero or more, you don't have an NOL	24			(305,000)

Part II NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	2nd preceding tax year ended: <u>12/31/2023</u>		1st preceding tax year ended: <u>12/31/2024</u>	
1 NOL deduction. Enter as a positive number		305,000		242,500
2 Taxable income before the current year NOL carryback. For estates and trusts, increase this amount by the sum of the charitable deduction (see instructions)	20,000		75,000	
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)	42,500		26,250	
6 Adjustment to adjusted gross income (AGI) (see instructions)				
7 Adjustment to itemized deductions from line 33 below (see instructions)				
8 Estates and trusts, enter exemption amount				
9 Modified taxable income. Add lines 2 through 8. If zero or less, enter -0-		62,500		101,250
10 NOL carryover to the subsequent year. Subtract line 9 from line 1. Enter the result from the first preceding tax year here and on the net operating loss line of Schedule 1 (Form 1040) or Form 1040-NR or the net operating loss deduction line of Form 1041. If zero or less, enter -0- (see instructions)		242,500		141,250
Adjustment to Itemized Deductions (Individuals Only). Complete lines 11 through 33 for the carryback year(s) for which you itemized deductions only if line 3, 4, or 5 above is more than zero.				
11 AGI before the current year NOL carryback	50,000		105,000	
12 Add lines 3 through 6 above	42,500		26,250	
13 Modified AGI. Add lines 11 and 12	92,500		131,250	
14 Medical and dental expenses after AGI limitation from Sch. A (Form 1040), or as previously adjusted				
15 Medical and dental expenses before AGI limitation from Sch. A (Form 1040), or as previously adjusted				
16 Multiply line 13 by 7.5% (0.075)	6,938		9,844	
17 Subtract line 16 from line 15. If zero or less, enter -0-	0		0	
18 Subtract line 17 from line 14		0		0
19 Mortgage insurance premiums from Sch. A (Form 1040), for tax years before 2022, or as previously adjusted				
20 Refigured mortgage insurance premiums (see instructions)				
21 Subtract line 20 from line 19		0		0

Part II **NOL Carryover** (see instructions) *(continued)*

Complete one column before going to the next column. Start with the earliest carryback year.		2nd preceding tax year		1st preceding tax year	
		ended: <u>12/31/2023</u>		ended: <u>12/31/2024</u>	
22	Modified AGI from line 13	62,500		131,250	
23	Enter as a positive number any NOL carryback from a prior year that was deducted to figure line 11				
24	Add lines 22 and 23	62,500		131,250	
25	Total charitable contributions for Sch. A (Form 1040 or Form 1040-NR), or as previously adjusted (see instructions)				
26	Refigured charitable contributions (see instructions)				
27	Subtract line 26 from line 25		0		0
28	Casualty and theft losses deduction from Form 4684				
29	Casualty and theft losses before AGI limitation from Form 4684				
30	Multiply line 22 by 10% (0.10)	6,250		13,125	
31	Subtract line 30 from line 29. If zero or less, enter -0-	0		0	
32	Subtract line 31 from line 28		0		0
33	Combine lines 18, 21, 27, and 32; enter the result here and on line 7		0		0