

Application for Tentative Refund

2021

► 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.

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 2021, or other tax year beginning _____, 2021, 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
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 premium tax credit repayment (see instructions).						
18 Alternative minimum tax						
19 Add lines 16 through 18						

Computation of Decrease in Tax <i>(continued)</i>	_____ preceding		_____ preceding		_____ preceding	
	tax year ended ►		tax year ended ►		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 (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 Health care: individual responsibility (see instructions)						
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)						

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.

Sign Here

Keep a copy of this application for your records.

▶	Your signature	Date
▶	Spouse's signature. If Form 1045 is filed jointly, both must sign.	Date

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ►			Firm's EIN ►	
Firm's address ►			Phone no.	

Schedule B—NOL Carryover (see instructions)

Complete one column before going to the next column. Start with the earliest carryback year.	____ preceding		____ preceding		____ preceding	
	tax year ended ►		tax year ended ►		tax year ended ►	
1 NOL deduction. Enter as a positive number						
2 Taxable income before 2021 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 Domestic production activities deduction (see instructions)						
6 Adjustment to adjusted gross income (see instructions)						
7 Adjustment to itemized deductions (see instructions)						
8 For individuals, enter deduction for exemptions. For estates and trusts, enter exemption amount						
9 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0- (see instructions)						
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 2021 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						
19 Mortgage insurance premiums from Sch. A (Form 1040), line 8d (line 13 for years before 2018), or as previously adjusted						
20 Refigured mortgage insurance premiums (see instructions)						
21 Subtract line 20 from line 19						

Schedule B—NOL Carryover *(continued)*

Complete one column before going to the next column. Start with the earliest carryback year.	____ preceding		____ preceding		____ preceding	
	tax year ended ►		tax year ended ►		tax year ended ►	
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 2021 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 (line 19 for years before 2018), 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 Miscellaneous itemized deductions (for years before 2018) from Sch. A (Form 1040), line 27, or Sch. A (Form 1040NR), line 13, or as previously adjusted						
34 Miscellaneous itemized deductions (for years before 2018) from Sch. A (Form 1040), line 24, or Sch. A (Form 1040NR), line 10, or as previously adjusted						
35 Multiply line 22 by 2% (0.02)						
36 Subtract line 35 from line 34. If zero or less, enter -0-						
37 Subtract line 36 from line 33						
38 Complete the worksheet in the instructions if line 22 is more than the applicable amount shown in the instructions. Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 4)						