

# Application for Tentative Refund

Department of the Treasury  
Internal Revenue Service

- ▶ Before you fill in this form, read the separate instructions.
- ▶ Do not attach to your income tax return—mail in a separate envelope.
- ▶ For use by individuals, estates, or trusts.

# 1994

Please type or print	Name (and name of spouse if filing jointly)	Social security or employer identification number
	Number, street, and apt. or suite no. If you have a P.O. box or a foreign address, see the instructions.	Spouse's social security number
	City, town or post office, state, and ZIP code	Telephone no. (optional) ( )
<b>1</b> This application is filed to carry back:	<b>a</b> Net operating loss (from Schedule A, page 2, line 25) \$	<b>b</b> Unused general business credit \$
<b>2a</b> For the calendar year 1994, or other tax year beginning , 1994, ending , 19	<b>b</b> Date tax return was filed	<b>c</b> Service center where tax return was filed
<b>3</b> If this application is for an unused credit created by another carryback, give year of the first carryback ▶		
<b>4</b> If you filed a joint return (or separate return) for some, but not all, of the tax years involved in figuring the carryback, enter the years of the joint and separate returns ▶		
<b>5</b> If social security number for carryback year is different from above, enter <b>a</b> SSN ▶ and <b>b</b> Year(s) ▶		
<b>6</b> If you changed your accounting period, give date permission to change was granted ▶		
<b>7</b> 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		
<b>8</b> Does this carryback include a loss or credit from a tax shelter required to be registered? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No		

Computation of Decrease in Tax <i>Note: If 1a is blank, skip lines 9 through 15.</i>	3rd preceding tax year ended ▶		2nd preceding tax year ended ▶		1st preceding tax year ended ▶	
	(a) Before carryback	(b) After carryback	(c) Before carryback	(d) After carryback	(e) Before carryback	(f) After carryback
<b>9</b> Adjusted gross income from tax return or as previously adjusted . . . . .						
<b>10</b> Net operating loss deduction after carryback. See instructions . . . . .						
<b>11</b> Subtract line 10 from line 9 . . . . .						
<b>12</b> Deductions. See instructions . . . . .						
<b>13</b> Subtract line 12 from line 11 . . . . .						
<b>14</b> Exemptions . . . . .						
<b>15</b> Taxable income. Subtract line 14 from line 13 . . . . .						
<b>16</b> Income tax. See instructions—attach explanation . . . . .						
<b>17</b> General business credit . . . . .						
<b>18</b> Other credits. Identify . . . . .						
<b>19</b> Total credits. Add lines 17 and 18 . . . . .						
<b>20</b> Subtract line 19 from line 16 . . . . .						
<b>21</b> Recapture taxes . . . . .						
<b>22</b> Alternative minimum tax . . . . .						
<b>23</b> Self-employment tax . . . . .						
<b>24</b> Other taxes . . . . .						
<b>25</b> Total tax liability. Add lines 20 through 24 . . . . .						
<b>26</b> Enter amount from line 25, cols. (b), (d), and (f) . . . . .						
<b>27</b> Decrease in tax. Subtract line 26 from line 25 . . . . .						

**28** Overpayment of tax due to a claim of right adjustment under section 1341(b)(1)—attach computation . . . . .

**Sign Here** 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.

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
	Preparer Other Than Taxpayer Name ▶	Date
	Address ▶	

**Schedule A—Net Operating Loss (NOL).** See instructions.

<b>1</b>	Adjusted gross income from 1994 Form 1040, line 32. Estates and trusts, skip lines 1 and 2 . . . . .		<b>1</b>	
<b>2</b>	Deductions (individuals only):			
<b>a</b>	Enter amount from your 1994 Form 1040, line 34 . . . . .	<b>2a</b>		
<b>b</b>	Enter your deduction for exemptions from 1994 Form 1040, line 36 . . . . .	<b>2b</b>		
<b>c</b>	Add lines 2a and 2b . . . . .		<b>2c</b>	( )
<b>3</b>	Combine lines 1 and 2c. Estates and trusts, enter your taxable income . . . . .		<b>3</b>	
<b>Note:</b> If line 3 is zero or more, do not complete rest of schedule. You <b>do not</b> have a net operating loss.				
<b>Adjustments:</b>				
<b>4</b>	Deduction for exemptions from line 2b above. Estates and trusts, enter exemption amount from your tax return . . . . .		<b>4</b>	
<b>5</b>	Total nonbusiness capital losses before limitation. Enter as a positive number . . . . .	<b>5</b>		
<b>6</b>	Total nonbusiness capital gains . . . . .	<b>6</b>		
<b>7</b>	If line 5 is more than line 6, enter difference; otherwise, enter -0- . . . . .	<b>7</b>		
<b>8</b>	If line 6 is more than line 5, enter difference; otherwise, enter -0- . . . . .	<b>8</b>		
<b>9</b>	Nonbusiness deductions. See instructions . . . . .	<b>9</b>		
<b>10</b>	Nonbusiness income other than capital gains. See instructions . . . . .	<b>10</b>		
<b>11</b>	Add lines 8 and 10 . . . . .	<b>11</b>		
<b>12</b>	If line 9 is more than line 11, enter difference; otherwise, enter -0- . . . . .		<b>12</b>	
<b>13</b>	If line 11 is more than line 9, enter difference; otherwise, enter -0-. Do not enter more than line 8 . . . . .	<b>13</b>		
<b>14</b>	Total business capital losses before limitation. Enter as a positive number . . . . .	<b>14</b>		
<b>15</b>	Total business capital gains . . . . .	<b>15</b>		
<b>16</b>	Add lines 13 and 15 . . . . .	<b>16</b>		
<b>17</b>	If line 14 is more than line 16, enter difference; otherwise, enter -0- . . . . .	<b>17</b>		
<b>18</b>	Add lines 7 and 17 . . . . .	<b>18</b>		
<b>19</b>	Enter the loss, if any, from line 18 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 17, column (c), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line, skip lines 19 through 21 and enter on line 22 the amount from line 18 . . . . .	<b>19</b>		
<b>20</b>	Enter the loss from line 19 of Schedule D (Form 1040). (Estates and trusts, enter the loss from line 18 of Schedule D (Form 1041).) Enter as a positive number . . . . .	<b>20</b>		
<b>21</b>	Subtract line 20 from line 19 . . . . .	<b>21</b>		
<b>22</b>	Subtract line 21 from line 18 . . . . .		<b>22</b>	
<b>23</b>	Net operating loss deduction for losses from other years. Enter as a positive number . . . . .		<b>23</b>	
<b>24</b>	Add lines 4, 12, 22, and 23 . . . . .		<b>24</b>	
<b>25</b>	<b>Net operating loss.</b> Combine lines 3 and 24. If the combined amount is less than zero, enter it here and on page 1, line 1a. If the combined amount is zero or more, you <b>do not</b> have a net operating loss . . . . .		<b>25</b>	

**Schedule B—Net Operating Loss Carryover.** See instructions.

Complete one column <b>before</b> going to the next column.	(a) 3rd preceding tax year ended ▶		(b) 2nd preceding tax year ended ▶		(c) 1st preceding tax year ended ▶	
<b>1 Net operating loss deduction.</b> In column (a), enter as a positive number the net operating loss from Schedule A, line 25. In columns (b) and (c), enter amounts from line 8 below, columns (a) and (b), respectively . . . . .						
<b>2</b> Taxable income from tax return (or as previously adjusted) before 1994 NOL carryback. (For individuals, if line 37 of Form 1040 is zero, subtract line 36 (Form 1040) from line 35 (Form 1040), and enter the difference as a negative number . . . . .						
<b>3</b> Net capital loss deduction from Sch. D (Form 1040) (line 19 of 1993 Sch. D, line 20 of 1992 Sch. D, line 18 of 1991 Sch. D), or from Sch. D (Form 1041), line 18. Enter as a positive number						
<b>4</b> Adjustments to adjusted gross income. See instructions . . . . .						
<b>5</b> Adjustment to itemized deductions. See instructions . . . . .						
<b>6</b> Deduction for exemptions from tax return (or as previously adjusted). Estates and trusts, enter your exemption amount . . . . .						
<b>7</b> Modified taxable income. Combine lines 2 through 6. If zero or less, enter -0- . . . . .						
<b>8 Net operating loss carryover.</b> Subtract line 7 from line 1. If zero or less, enter -0-. See instructions . . .						
<b>Adjustment to Itemized Deductions (Individuals Only)</b> Complete lines 9 through 33 <b>ONLY</b> if, for any of the 3 preceding years, you itemized deductions and line 3 above has an entry other than zero.						
<b>9</b> Adjusted gross income per return (or as previously adjusted) before 1994 NOL carryback . . . . .						
<b>10</b> Add lines 3 and 4 above . . . . .						
<b>11</b> Modified adjusted gross income. Add lines 9 and 10 . . . . .						
<b>12</b> Medical expenses from Sch. A (Form 1040), line 1 . . . . .						
<b>13</b> Multiply line 11 by .075 . . . . .						
<b>14</b> Subtract line 13 from line 12. If zero or less, enter -0- . . . . .						
<b>15</b> Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)						
<b>16</b> Subtract line 14 from line 15 . . . . .						

**Schedule B—Net Operating Loss Carryover (Continued)**

Complete one column **before** going to the next column.

	(a) 3rd preceding tax year ended ▶	(b) 2nd preceding tax year ended ▶	(c) 1st preceding tax year ended ▶
<b>17</b> Modified adjusted gross income from line 11 . . . . .			
<b>18</b> Enter as a positive number any NOL carryback from a year before 1994 that was deducted in figuring line 9 on page 3 . . . . .			
<b>19</b> Add lines 17 and 18 . . . . .			
<b>20</b> Refigure your charitable contributions using line 19 as your adjusted gross income. See instructions . . . . .			
<b>21</b> Charitable contributions from Sch. A (Form 1040), line 16 . . . . .			
<b>22</b> Subtract line 20 from line 21 . . . . .			
<b>23</b> Casualty and theft losses from Form 4684, line 16 . . . . .			
<b>24</b> Multiply line 11 by .10 . . . . .			
<b>25</b> Subtract line 24 from line 23. If zero or less, enter -0- . . . . .			
<b>26</b> Casualty and theft losses from Form 4684, line 18 (or as previously adjusted) . . . . .			
<b>27</b> Subtract line 25 from line 26 . . . . .			
<b>28</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 21 . . . . .			
<b>29</b> Multiply line 11 by .02 . . . . .			
<b>30</b> Subtract line 29 from line 28. If zero or less, enter -0- . . . . .			
<b>31</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 24 (or as previously adjusted) . . . . .			
<b>32</b> Subtract line 30 from line 31 . . . . .			
<b>33</b> Combine lines 16, 22, 27, and 32. If line 11 is more than \$100,000 for 1991 (\$50,000 if married filing separately), more than \$105,250 for 1992 (\$52,625 if married filing separately), or more than \$108,450 for 1993 (\$54,225 if married filing separately), complete the worksheet on page 4 of the instructions. Otherwise, enter the amount from this line on line 5 (page 3) . . . . .			