Form **1045**

Department of the Treasury
Internal Revenue Service

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.

OMB No. 1545-0074

2026

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:	**1a** Net operating loss (NOL) (Form 172) $		**1b** Unused general business credit $		**1c** Net section 1256 contracts loss $
2a	For the calendar year 2026, or other tax year beginning , 2026, and ending , 20			**2b** 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 . . . ☐

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 **5a** SSN: _____ and **5b** 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)

Note: If **1a** and **1c** are blank, skip lines 10 through 15.

		_____ 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 payment(s) for premium tax credit (see instructions)						
18	Alternative minimum tax						
19	Add lines 16 through 18						

Computation of Decrease in Tax
(continued)

		_____ 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**

34 Complete direct deposit information for any refund from line(s) 32 and/or 33. (See instructions.)

34a Routing number **34b** Type: ☐ Checking ☐ Savings

34c Account number

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	Preparer's signature	Date	Check ☐ if self-employed	PTIN

Firm's name | Firm's EIN

Firm's address | Phone no.