

## 2008 Form 1045 Application for Tentative Refund

- Purpose:** This is the first circulated proof of the 2008 Form 1045, Application for Tentative Refund. Major changes are discussed below.
- TPCC Meeting:** None scheduled, but will be if requested.
- Instructions:** The separate instructions will be circulated at a later date.
- Prior Revision:** The 2007 Form 1045 can be viewed by clicking on the following link:  
<http://www.irs.gov/pub/irs-pdf/f1045.pdf>.
- Other Products:** Circulations of draft tax forms and instructions are posted at <http://taxforms.web.irs.gov/Circulations/index.htm>. Draft publications are not available.
- Comments:** Please e-mail, fax, call, or mail comments by June 16, 2008.

### Major Changes 2008 Form 1045

- **Page 3:** Added new lines 19, 20, and 21 to account for the deduction for qualified mortgage insurance premiums that was added to Schedule A (Form 1040) in 2007 (PL 109-423, sec. 419).
- **Page 4:** Renumbered all lines based on the change to page 3.
  - ▶ New lines 25, 33, and 34: Added Schedule A (Form 1040) line references for 2007 to reflect the changes made to that form.
  - ▶ New line 38: Deleted the base amount for 1997 and added the base amount for 2007 (RevProc 2006-53).
- Updated years as needed.

FROM: <i>Chris Bohanan</i> SE:W:CAR:MP:T:I:P Individual Publications Section	EMAIL: <a href="mailto:christopher.bohanan@irs.gov">christopher.bohanan@irs.gov</a>	PHONE: 202-283-5132	FAX: 202-283-4759	ROOM: NCFB C6-135	DATE: April 30, 2008
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## 2008 Instructions for Form 1045 Application for Tentative Refund

- Purpose:** This is the first circulated proof of the separate instructions for the 2008 Form 1045, Application for Tentative Refund. Major changes are discussed below.
- TPCC Meeting:** None scheduled, but will be if requested.
- Form:** The 2008 Form 1045 was circulated earlier and is attached.
- Prior Revision:** The 2007 Instructions for Form 1045 can be viewed by clicking on the following link:  
<http://www.irs.gov/pub/irs-pdf/i1045.pdf>.
- Other Products:** Circulations of draft tax forms and instructions are posted at <http://taxforms.web.irs.gov/Circulations/index.htm>. Draft publications are not available.
- Comments:** Please e-mail, fax, call, or mail comments by September 2, 2008.

### Major Changes 2008 Instructions for Form 1045

- Deleted the base amounts for 1997 and added the base amounts for 2007 (RevProc 2006-53).
- Added Schedule A (Form 1040) line references for 2007 to reflect the changes made to that form.
- Added instructions for new Schedule B, line 20, including the qualified mortgage insurance premiums deduction worksheet from the instructions for Schedule A (Form 1040) (PL 109-423, sec. 419).
- Changed line references based on the changes to Form 1045.
- Updated years as needed.

FROM: <i>Chris Bohanan</i> SE:W:CAR:MP:T:I:P Individual Publications Section	EMAIL: <a href="mailto:christopher.bohanan@irs.gov">christopher.bohanan@irs.gov</a>	PHONE: 202-283-5132	FAX: 202-283-4759	ROOM: NCFB C6-135	DATE: August 5, 2008
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