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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Application for Tentative Refund**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Do not attach to your income tax return—mail in a separate envelope.  
▶ For use by individuals, estates, or trusts.

**2008**

<b>Type or print</b>	Name(s) shown on return	Social security or employer identification number
	Number, street, and apt. or suite no. If a P.O. box, see page 2 of the instructions.	Spouse's social security number (SSN)
	City, town or post office, state, and ZIP code. If a foreign address, see page 2 of the instructions.	Daytime phone number ( )

<b>1</b> This application is filed to carry back:	<b>a</b> Net operating loss (NOL) (Sch. A, line 25, page 2) \$	<b>b</b> Unused general business credit \$	<b>c</b> Net section 1256 contracts loss \$
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<b>2a</b> For the calendar year 2008, or other tax year beginning , 2008, ending , 20	<b>b</b> Date tax return was filed
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- 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 from a tax shelter required to be registered? . . . . .  Yes  No
- 9** If you are carrying back an NOL or 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 page 3 of the instructions)? . . . . .  Yes  No

	_____ preceding tax year ended ▶		_____ preceding tax year ended ▶		_____ preceding tax year ended ▶	
	Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
<b>10</b> NOL deduction after carryback (see page 3 of the instructions) . . . . .						
<b>11</b> Adjusted gross income . . . . .						
<b>12</b> Deductions (see page 4 of the instructions)						
<b>13</b> Subtract line 12 from line 11 . . . . .						
<b>14</b> Exemptions (see page 5 of the instructions)						
<b>15</b> Taxable income. Line 13 minus line 14						
<b>16</b> Income tax. See page 5 of the instructions and attach an explanation						
<b>17</b> Alternative minimum tax . . . . .						
<b>18</b> Add lines 16 and 17 . . . . .						
<b>19</b> General business credit (see page 5 of the instructions) . . . . .						
<b>20</b> Other credits. Identify . . . . .						
<b>21</b> Total credits. Add lines 19 and 20 . . . . .						
<b>22</b> Subtract line 21 from line 18 . . . . .						
<b>23</b> Self-employment tax . . . . .						
<b>24</b> Other taxes . . . . .						
<b>25</b> Total tax. Add lines 22 through 24 . . . . .						
<b>26</b> Enter the amount from the "After carryback" column on line 25 for each year . . . . .						
<b>27</b> Decrease in tax. Line 25 minus line 26						
<b>28</b> 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.

<b>Keep a copy of this application for your records.</b>	Your signature	Date
	Spouse's signature. If Form 1045 is filed jointly, <b>both</b> must sign.	Date
	Preparer <b>Other Than Taxpayer</b> Name ▶ Address ▶	Date

**Schedule A—NOL** (see page 6 of the instructions)

<b>1</b>	Enter the amount from your 2008 Form 1040, line 41, or Form 1040NR, line 38. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount . . . . .		<b>1</b>
<b>2</b>	Nonbusiness capital losses before limitation. Enter as a positive number . . . . .	<b>2</b>	
<b>3</b>	Nonbusiness capital gains (without regard to any section 1202 exclusion) . . . . .	<b>3</b>	
<b>4</b>	If line 2 is more than line 3, enter the difference; otherwise, enter -0- . . . . .	<b>4</b>	
<b>5</b>	If line 3 is more than line 2, enter the difference; otherwise, enter -0- . . . . .	<b>5</b>	
<b>6</b>	Nonbusiness deductions (see page 6 of the instructions) . . . . .	<b>6</b>	
<b>7</b>	Nonbusiness income other than capital gains (see page 6 of the instructions) . . . . .	<b>7</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	
<b>9</b>	If line 6 is more than line 8, enter the difference; otherwise, enter -0- . . . . .		<b>9</b>
<b>10</b>	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 5</b> . . . . .	<b>10</b>	
<b>11</b>	Business capital losses before limitation. Enter as a positive number . . . . .	<b>11</b>	
<b>12</b>	Business capital gains (without regard to any section 1202 exclusion) . . . . .	<b>12</b>	
<b>13</b>	Add lines 10 and 12 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	Add lines 4 and 14 . . . . .	<b>15</b>	
<b>16</b>	Enter the loss, if any, from line 16 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . . . .	<b>16</b>	
<b>17</b>	Section 1202 exclusion. Enter as a positive number . . . . .		<b>17</b>
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>18</b>	
<b>19</b>	Enter the loss, if any, from line 21 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number . . . . .	<b>19</b>	
<b>20</b>	If line 18 is more than line 19, enter the difference; otherwise, enter -0- . . . . .	<b>20</b>	
<b>21</b>	If line 19 is more than line 18, enter the difference; otherwise, enter -0- . . . . .		<b>21</b>
<b>22</b>	Subtract line 20 from line 15. If zero or less, enter -0- . . . . .		<b>22</b>
<b>23</b>	Domestic production activities deduction from Form 1040, line 35, or Form 1040NR, line 33 (or included on Form 1041, line 15a) . . . . .		<b>23</b>
<b>24</b>	NOL deduction for losses from other years. Enter as a positive number . . . . .		<b>24</b>
<b>25</b>	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>do not</b> have an NOL . . . . .		<b>25</b>

**Schedule B—NOL Carryover** (see page 6 of the instructions)

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

	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
<b>1 NOL deduction</b> (see page 6 of the instructions). Enter as a positive number			
<b>2</b> Taxable income before 2008 NOL carryback (see page 6 of the instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction . . . . .			
<b>3</b> Net capital loss deduction (see page 6 of the instructions) . . . . .			
<b>4</b> Section 1202 exclusion. Enter as a positive number . . . . .			
<b>5</b> Domestic production activities deduction . . . . .			
<b>6</b> Adjustment to adjusted gross income (see page 7 of the instructions) . . . . .			
<b>7</b> Adjustment to itemized deductions (see page 7 of the instructions) . . . . .			
<b>8</b> Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006; line 2 for 2005). Estates and trusts, enter exemption amount . . . . .			
<b>9</b> Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0- . . . . .			
<b>10 NOL carryover</b> (see page 7 of the instructions). Subtract line 9 from line 1. If zero or less, enter -0- . . . . .			
<b>Adjustment to Itemized Deductions (Individuals Only)</b> Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions <b>only</b> if line 3, 4, or 5 above is more than zero.			
<b>11</b> Adjusted gross income before 2008 NOL carryback . . . . .			
<b>12</b> Add lines 3 through 6 above . . . . .			
<b>13</b> Modified adjusted gross income. Add lines 11 and 12 . . . . .			
<b>14</b> Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)			
<b>15</b> Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)			
<b>16</b> Multiply line 13 by 7.5% (.075) . . . . .			
<b>17</b> Subtract line 16 from line 15. If zero or less, enter -0- . . . . .			
<b>18</b> Subtract line 17 from line 14 . . . . .			
<b>19</b> Qualified mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted) . . . . .			
<b>20</b> Refigured qualified mortgage insurance premiums (see instructions) . . . . .			
<b>21</b> 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 tax year ended ▶	____ preceding tax year ended ▶	____ preceding tax year ended ▶	____ preceding tax year ended ▶	____ preceding tax year ended ▶
<b>22</b> Modified adjusted gross income from line 13 on page 3 . . . . .					
<b>23</b> Enter as a positive number any NOL carryback from a year before 2008 that was deducted to figure line 11 on page 3 . . . . .					
<b>24</b> Add lines 22 and 23 . . . . .					
<b>25</b> Charitable contributions from Sch. A (Form 1040), line 18 (line 19 for 2007), or Sch. A (Form 1040NR), line 7 (or as previously adjusted) . . . . .					
<b>26</b> Refigured charitable contributions (see page 7 of the instructions) . . . . .					
<b>27</b> Subtract line 26 from line 25 . . . . .					
<b>28</b> Casualty and theft losses from Form 4684, line 18 (line 20 for 2005 and 2006) (or as previously adjusted) . . . . .					
<b>29</b> Casualty and theft losses from Form 4684, line 16 (line 18 for 2005 and 2006) (or as previously adjusted) . . . . .					
<b>30</b> Multiply line 22 by 10% (.10) . . . . .					
<b>31</b> Subtract line 30 from line 29. If zero or less, enter -0- . . . . .					
<b>32</b> Subtract line 31 from line 28 . . . . .					
<b>33</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 26 (line 27 for 2007), or Sch. A (Form 1040NR), line 15 (or as previously adjusted) . . . . .					
<b>34</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 24 for 2007), or Sch. A (Form 1040NR), line 12 (or as previously adjusted) . . . . .					
<b>35</b> Multiply line 22 by 2% (.02) . . . . .					
<b>36</b> Subtract line 35 from line 34. If zero or less, enter -0- . . . . .					
<b>37</b> Subtract line 36 from line 33 . . . . .					
<b>38</b> Complete the worksheet on page 8 of the instructions if line 22 is <b>more than</b> the applicable amount shown below (more than one-half that amount if married filing separately for that year). <ul style="list-style-type: none"> <li>• \$124,500 for 1998.</li> <li>• \$126,600 for 1999.</li> <li>• \$128,950 for 2000.</li> <li>• \$132,950 for 2001.</li> <li>• \$137,300 for 2002.</li> <li>• \$139,500 for 2003.</li> <li>• \$142,700 for 2004.</li> <li>• \$145,950 for 2005.</li> <li>• \$150,500 for 2006.</li> <li>• \$156,400 for 2007.</li> </ul> Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 3) . . . . .					