

Application for Tentative Refund

Department of the Treasury
Internal Revenue Service

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

2011

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 25, page 2) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$
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2a For the calendar year 2011, or other tax year beginning _____, 2011, and ending _____, 20	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 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 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	Alternative minimum tax						
18	Add lines 16 and 17						
19	General business credit (see instructions)						
20	Other credits. Identify						
21	Total credits. Add lines 19 and 20						
22	Subtract line 21 from line 18						
23	Self-employment tax						
24	Other taxes						
25	Total tax. Add lines 22 through 24						
26	Enter the amount from the "After carryback" column on line 25 for each year						
27	Decrease in tax. Line 25 minus line 26						
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

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 A—NOL (see instructions)

1	Enter the amount from your 2011 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount			1
2	Nonbusiness capital losses before limitation. Enter as a positive number	2		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion)	3		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0-	4		
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0-	5		
6	Nonbusiness deductions (see instructions)	6		
7	Nonbusiness income other than capital gains (see instructions)	7		
8	Add lines 5 and 7	8		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0-			9
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. But do not enter more than line 5	10		
11	Business capital losses before limitation. Enter as a positive number	11		
12	Business capital gains (without regard to any section 1202 exclusion)	12		
13	Add lines 10 and 12	13		
14	Subtract line 13 from line 11. If zero or less, enter -0-	14		
15	Add lines 4 and 14	15		
16	Enter the loss, if any, from line 16 of your 2011 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	16		
17	Section 1202 exclusion. Enter as a positive number			17
18	Subtract line 17 from line 16. If zero or less, enter -0-	18		
19	Enter the loss, if any, from line 21 of your 2011 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	19		
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0-	20		
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0-			21
22	Subtract line 20 from line 15. If zero or less, enter -0-			22
23	Domestic production activities deduction from your 2011 Form 1040, line 35, or Form 1040NR, line 34 (or included on Form 1041, line 15a)			23
24	NOL deduction for losses from other years. Enter as a positive number			24
25	NOL. 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 do not have an NOL			25

Schedule B—NOL Carryover (see 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 ►
1 NOL deduction (see instructions). Enter as a positive number			
2 Taxable income before 2011 NOL carryback (see instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction			
3 Net capital loss deduction (see instructions)			
4 Section 1202 exclusion. Enter as a positive number			
5 Domestic production activities deduction			
6 Adjustment to adjusted gross income (see instructions)			
7 Adjustment to itemized deductions (see instructions)			
8 Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006 and 2009; line 2 for 2005 and 2008). Estates and trusts, enter exemption amount			
9 Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0-			
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 2011 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 7.5% (.075)			
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 13 (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 tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
22 Modified adjusted gross income from line 13 on page 3 of the form			
23 Enter as a positive number any NOL carryback from a year before 2011 that was deducted to figure line 11 on page 3 of the form			
24 Add lines 22 and 23			
25 Charitable contributions from Sch. A (Form 1040), line 19 (line 18 for 2001 through 2006), or Sch. A (Form 1040NR), line 7 (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 21 (line 23 for 2008; line 18 for 2001 through 2004 and 2007; line 20 for 2005 and 2006)			
29 Casualty and theft losses from Form 4684, 17 (line 18 for 2005, 2006, and 2009); (line 21 for 2008; line 16 for 2001 through 2004 and 2007)			
30 Multiply line 22 by 10% (.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 from Sch. A (Form 1040), line 27 (line 26 for 2001 through 2006), or Sch. A (Form 1040NR), line 15 (or as previously adjusted)			
34 Miscellaneous itemized deductions from Sch. A (Form 1040), line 24 (line 23 for 2001 through 2006), or Sch. A (Form 1040NR), line 12 (or as previously adjusted)			
35 Multiply line 22 by 2% (.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 below (more than one-half that amount if married filing separately for that year). <ul style="list-style-type: none"> • \$132,950 for 2001. • \$137,300 for 2002. • \$139,500 for 2003. • \$142,700 for 2004. • \$145,950 for 2005. • \$150,500 for 2006. • \$156,400 for 2007. • \$159,950 for 2008. • \$166,800 for 2009. Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 3)			