

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

### Application for Tentative Refund

► For individuals, estates, or trusts.  
 ► Mail in separate envelope. (Don't attach to tax return.)  
 ► Go to [www.irs.gov/Form1045](http://www.irs.gov/Form1045) for the latest information.

**2019**

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

<b>1</b> This application is filed to carry back:	<b>a</b> Net operating loss (NOL) (Sch. A, line 25) \$	<b>b</b> Unused general business credit \$	<b>c</b> Net section 1256 contracts loss \$
<b>2a</b> For the calendar year 2019, or other tax year beginning _____, 2019, and ending _____, 20	<b>b</b> Date tax return was filed		
<b>3</b> If this application is for an unused credit created by another carryback, enter year of 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, list the years and specify whether joint (J) or separate (S) return for each ► _____			
<b>5</b> If SSN 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> 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? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
<b>9</b> 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)? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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
	<b>10</b> NOL deduction after carryback (see instructions)					
<b>11</b> Adjusted gross income . . . . .						
<b>12</b> Deductions (see instructions) . . . . .						
<b>13</b> Subtract line 12 from line 11 . . . . .						
<b>14</b> Exemptions (see instructions) . . . . .						
<b>15</b> Taxable income. Line 13 minus line 14						
<b>16</b> Income tax. See instructions and attach an explanation . . . . .						
<b>17</b> Excess advance premium tax credit repayment (see instructions). . . . .						
<b>18</b> Alternative minimum tax . . . . .						
<b>19</b> Add lines 16 through 18 . . . . .						

Computation of Decrease in Tax <i>(continued)</i>	____ 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>20</b> General business credit (see instructions)					
<b>21</b> Net premium tax credit (see instructions)						
<b>22</b> Other credits. Identify . . . . .						
<b>23</b> Total credits. Add lines 20 through 22						
<b>24</b> Subtract line 23 from line 19 . . . . .						
<b>25</b> Self-employment tax (see instructions)						
<b>26</b> Additional Medicare Tax (see instructions)						
<b>27</b> Net Investment Income Tax (see instructions) . . . . .						
<b>28</b> Health care: individual responsibility (see instructions) . . . . .						
<b>29</b> Other taxes . . . . .						
<b>30</b> Total tax. Add lines 24 through 29 . . . . .						
<b>31</b> Enter the amount from the "After carryback" column on line 30 for each year . . . . .						
<b>32</b> Decrease in tax. Line 30 minus line 31						
<b>33</b> Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation) . . . . .						

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.

**Sign Here**

Keep a copy of this application for your records.

▶ Your signature	Date
▶ Spouse's signature. If Form 1045 is filed jointly, <b>both</b> 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)

<b>1</b>	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions)		<b>1</b>
<b>2</b>	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions)	<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 instructions)	<b>6</b>	
<b>7</b>	Nonbusiness income other than capital gains (see 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 don't 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 your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't 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 (see instructions)		<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 your 2019 Schedule D (Form 1040 or 1040-SR). (For estates and trusts, enter the loss, if any, from line 20 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 your 2019 return (see instructions)		<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>don't</b> have an NOL		<b>25</b>

**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 ►
<b>1 NOL deduction.</b> Enter as a positive number . . . . .			
<b>2</b> Taxable income before 2019 NOL carryback (see instructions). For estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction (see instructions) . . . . .			
<b>3</b> Net capital loss deduction (see instructions) . . . . .			
<b>4</b> Section 1202 exclusion. Enter as a positive number (see instructions) . . . . .			
<b>5</b> Domestic production activities deduction (see instructions) . . . . .			
<b>6</b> Adjustment to adjusted gross income (see instructions) . . . . .			
<b>7</b> Adjustment to itemized deductions (see instructions) . . . . .			
<b>8</b> For individuals, enter deduction for exemptions. For estates and trusts, enter exemption amount . . . . .			
<b>9</b> Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0- (see instructions) . . . . .			
<b>10 NOL carryover</b> (see instructions) . . . . .			
<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 2019 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 percentage from Sch. A (Form 1040), line 3 . . . . .			
<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> Mortgage insurance premiums (for years before 2018) from Sch. A (Form 1040), line 13, or as previously adjusted			
<b>20</b> Refigured 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 ►
<b>22</b> Modified adjusted gross income from line 13 on page 4 of the form . . . . .			
<b>23</b> Enter as a positive number any NOL carryback from a year before 2019 that was deducted to figure line 11 on page 4 of the form . . . . .			
<b>24</b> Add lines 22 and 23 . . . . .			
<b>25</b> Charitable contributions from Sch. A (Form 1040), line 14 (line 19 for years before 2018), or Sch. A (Form 1040-NR), line 5, or as previously adjusted . . . . .			
<b>26</b> Refigured charitable contributions (see instructions) . . . . .			
<b>27</b> Subtract line 26 from line 25 . . . . .			
<b>28</b> Casualty and theft losses from Form 4684, line 18 . . . . .			
<b>29</b> Casualty and theft losses from Form 4684, line 16 . . . . .			
<b>30</b> Multiply line 22 by 10% (0.10) . . . . .			
<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 (for years before 2018) from Sch. A (Form 1040), line 27, or Sch. A (Form 1040-NR), line 13, or as previously adjusted . . . . .			
<b>34</b> Miscellaneous itemized deductions (for years before 2018) from Sch. A (Form 1040), line 24, or Sch. A (Form 1040-NR), line 10, or as previously adjusted . . . . .			
<b>35</b> Multiply line 22 by 2% (0.02) . . . . .			
<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 in the instructions if line 22 is <b>more than</b> the applicable amount shown in the instructions. Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 4) . . . . .			