



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

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Almost every form and publication 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/SR) 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.

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If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**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 instructions and the latest information.

**2022**

<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 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 24) \$	<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 2022, or other tax year beginning _____, 2022, and 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 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

<b>Computation of Decrease in Tax</b> (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>Note:</b> If <b>1a</b> and <b>1c</b> are blank, skip lines 10 through 15.					
<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 payment(s) for premium tax credit and/or child tax credit (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 and child 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> Reserved for future use . . . . .						
<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						

DRAFT AS OF August 9, 2022 DO NOT FILE

**33** Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation) **33**

**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.  
 Your signature \_\_\_\_\_ Date \_\_\_\_\_  
 Spouse's signature. If Form 1045 is filed jointly, **both** must sign. \_\_\_\_\_ Date \_\_\_\_\_  
 Keep a copy of this application for your records.

**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 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 2022 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> Qualified business income deduction (see instructions) . . . . .				
<b>6</b> Adjustment to adjusted gross income (see instructions) . . . . .				
<b>7</b> Adjustment to itemized deductions (see instructions) . . . . .				
<b>8 Estates and trusts,</b> 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 2022 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 . . . . .				

**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>19</b> Mortgage insurance premiums from Sch. A (Form 1040), line 8d, or as previously adjusted . . . . .				
<b>20</b> Refigured mortgage insurance premiums (see instructions) . . . . .				
<b>21</b> Subtract line 20 from line 19 . . . . .				
<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 2022 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, 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> Reserved for future use . . . . .				
<b>34</b> Reserved for future use . . . . .				
<b>35</b> Reserved for future use . . . . .				
<b>36</b> Reserved for future use . . . . .				
<b>37</b> Reserved for future use . . . . .				
<b>38</b> Combine lines 18, 21, 27, and 32; enter the result here and on line 7 (page 4) .				