



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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**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.

**2023**

<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 \$
<b>2a</b>	For the calendar year 2023, or other tax year beginning _____, 2023, 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			

<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						

TREASURY/IRS  
AND OMB USE  
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July 31, 2023  
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  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 2023 Schedule D (Form 1040). (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 2023 Schedule D (Form 1040). (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>	NOL deduction for losses from other years. Enter as a positive number . . . . .			<b>23</b>
<b>24</b>	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 23. 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>24</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: _____	_____ preceding tax year ended: _____
<b>1 NOL deduction.</b> Enter as a positive number . . . . .				
<b>2</b> Taxable income before 2023 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- . . . . .				
<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 2023 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		_____ preceding		_____ preceding	
	tax year ended: _____		tax year ended: _____		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 2023 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) .						