



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

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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.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

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.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. 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](#).

Form **1045**Department of the Treasury
Internal Revenue Service**Application for Tentative Refund**

For individuals, estates, or trusts.

File application on or after the date you file your annual income tax return.
Go to www.irs.gov/Form1045 for instructions and the latest information.

OMB No. 1545-0098

2025

Name(s) shown on return Social security or employer identification number

Address (number and street). If a P.O. box, see instructions.

Apt. or suite no.

Spouse's social security number (SSN)

City, town, or post office

State

ZIP code

Daytime phone number

Complete spaces below for foreign address. (See instructions.)

Foreign country name

Foreign province/state/county

Foreign postal code

1	This application is filed to carry back:	a Net operating loss (NOL) (Form 172) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$
2a	For the calendar year 2025, or other tax year beginning , 2025, and ending , 20			b Date tax return was filed
2c	If you are resubmitting Form 1045 in response to IRS correspondence, attach a copy of the correspondence and check the box ☐			
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 (see instructions): _____			
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			

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	Excess advance payment(s) for premium tax credit (see instructions)						
18	Alternative minimum tax						
19	Add lines 16 through 18						

Computation of Decrease in Tax (continued)		_____ preceding tax year ended: _____		_____ preceding tax year ended: _____		_____ preceding tax year ended: _____	
		Before carryback	After carryback	Before carryback	After carryback	Before carryback	After carryback
20	General business credit (see instructions)						
21	Net premium tax credit and child tax credit (see instructions)						
22	Other credits. Identify						
23	Total credits. Add lines 20 through 22						
24	Subtract line 23 from line 19						
25	Self-employment tax (see instructions)						
26	Additional Medicare Tax (see instructions)						
27	Net Investment Income Tax (see instructions)						
28	Reserved for future use						
29	Other taxes						
30	Total tax. Add lines 24 through 29 . .						
31	Enter the amount from the "After carryback" column on line 30 for each year						
32	Decrease in tax. Line 30 minus line 31						
33	Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation)						33
34	Complete direct deposit information for any refund from line(s) 32 and/or 33. (See instructions.)						
a Routing number				b Type: ☐ Checking ☐ Savings			
c Account number							
Sign Here Keep a copy of this application for your records.	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
Paid Preparer Use Only	Preparer's name		Preparer's signature		Date	PTIN	
	Firm's name				Firm's EIN		
	Firm's address				Phone no.		