

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/1045 for instructions and the latest information..

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2024



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Department of the Treasury **Internal Revenue Service** www.irs.gov



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For individuals, estates, or trusts.
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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) (Form 172) \$	b Unused general business credit \$	c Net section 1256 contracts loss \$
2a	For the calendar year 2024, or other tax year beginning , 2024, and ending , 20			b Date tax return was filed

- 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
Note: If 1a and 1c are blank, skip lines 10 through 15.							
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 and/or child tax credit (see instructions)						
18	Alternative minimum tax						
19	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
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	
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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	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.	