

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](http://www.irs.gov/Form1045) for instructions and the latest information.

OMB No. 1545-0074

**2025**



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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	
<b>1</b>	This application is filed to carry back:	<b>a</b> Net operating loss (NOL) (Form 172) \$	<b>b</b> Unused general business credit \$		<b>c</b> Net section 1256 contracts loss \$
<b>2a</b>	For the calendar year 2025, or other tax year beginning , 2025, and ending , 20			<b>b</b> Date tax return was filed	
<b>2c</b>	If you are resubmitting Form 1045 in response to IRS correspondence, attach a copy of the correspondence and check the box . . . <input type="checkbox"/>				
<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 (see instructions): _____				
<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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
<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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				
<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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>				

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>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 (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
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 . . . . .						

