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

Caution: *DRAFT—NOT FOR FILING*

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 and remain there after the final release is posted at IRS.gov/LatestForms. Also see IRS.gov/Forms.

Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and 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. 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: _______	
Note: If **1a** and **1c** are blank, skip lines 10 through 15.	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						

DRAFT — DO NOT FILE

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	Check ☐ if self-employed	PTIN
Firm's name			Firm's EIN	
Firm's address			Phone no.	