| Form **1045** | **Application for Tentative Refund** | OMB No. 1545-0098 |
|---|---|---|
| Department of the Treasury Internal Revenue Service | ▶ **For individuals, estates, or trusts.**<br>▶ **Mail in separate envelope. (Don't attach to tax return.)**<br>▶ **Go to** *www.irs.gov/Form1045* **for the latest information.** | **20**17 |

<table>
<tr><td rowspan="6"><strong>Type or print</strong></td><td colspan="2">Name(s) shown on return</td><td>Social security or employer identification number</td></tr>
<tr><td colspan="2">Number, street, and apt. or suite no. If a P.O. box, see instructions.</td><td><strong>Spouse's social security number (SSN)</strong></td></tr>
<tr><td colspan="2">City, town or post office, state, and ZIP code. If a foreign address, also complete spaces below (see instructions).</td><td>Daytime phone number</td></tr>
<tr><td>Foreign country name</td><td>Foreign province/county</td><td>Foreign postal code</td></tr>
</table>

**1** This application is filed to carry back:

| **a** Net operating loss (NOL) (Sch. A, line 25) $ | **b** Unused general business credit $ | **c** Net section 1256 contracts loss $ |
|---|---|---|

**2a** For the calendar year 2017, or other tax year      **b** Date tax return was filed

    beginning               , 2017, and ending            , 20

**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 ▶ _____

**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 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 | | _____ preceding | | _____ preceding | |
|---|---|---|---|---|---|---|
| | tax year ended ▶ | | tax year ended ▶ | | 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 premium tax credit repayment (see instructions) . . . . | | | | | | |
| **18** Alternative minimum tax . . . . . | | | | | | |
| **19** Add lines 16 through 18 . . . . . | | | | | | |

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| **Computation of Decrease in Tax** *(Continued)* | _____ preceding<br>tax year ended ▶ | | _____ preceding<br>tax year ended ▶ | | _____ preceding<br>tax year ended ▶ | |
|---|---|---|---|---|---|---|
| | Before<br>carryback | After<br>carryback | Before<br>carryback | After<br>carryback | Before<br>carryback | After<br>carryback |
| **20** General business credit (see instructions) | | | | | | |
| **21** Net premium 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** Health care: individual responsibility (see instructions) . . . . . . . | | | | | | |
| **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) . . . | |

**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 ☐ if self-employed | PTIN |
|---|---|---|---|---|
| Firm's name ▶ | | | Firm's EIN ▶ | |
| Firm's address ▶ | | | Phone no. | |

Form **1045** (2017)

## Schedule A—NOL (see instructions)

| | | | |
|---|---|---|---|
| 1 | Enter the amount from your 2017 Form 1040, line 41, or Form 1040NR, line 39. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . . . . . . . . . . . . . . . . | | **1** |
| 2 | Nonbusiness capital losses before limitation. Enter as a positive number | **2** | |
| 3 | Nonbusiness capital gains (without regard to any section 1202 exclusion) | **3** | |
| 4 | If line 2 is more than line 3, enter the difference. Otherwise, enter -0- . . | **4** | |
| 5 | If line 3 is more than line 2, enter the difference. Otherwise, enter -0- . . . . . . . . . . **5** | | |
| 6 | Nonbusiness deductions (see instructions) . . . . . . . . . . | **6** | |
| 7 | Nonbusiness income other than capital gains (see instructions) . . . . . . . . . . . . **7** | | |
| 8 | Add lines 5 and 7 . . . . . . . . . . . . . . . . . | **8** | |
| 9 | If line 6 is more than line 8, enter the difference. Otherwise, enter -0- . . . . . . . . . . . . | | **9** |
| 10 | If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. **But don't enter more than line 5** . . . . . . . . . . . . . . **10** | | |
| 11 | Business capital losses before limitation. Enter as a positive number . . | **11** | |
| 12 | Business capital gains (without regard to any section 1202 exclusion) . . . . . . . . **12** | | |
| 13 | Add lines 10 and 12 . . . . . . . . . . . . . . . . | **13** | |
| 14 | Subtract line 13 from line 11. If zero or less, enter -0- . . . . . . . | **14** | |
| 15 | Add lines 4 and 14 . . . . . . . . . . . . . . . . . | **15** | |
| 16 | Enter the loss, if any, from line 16 of your 2017 Schedule D (Form 1040). (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 . . . . . . | **16** | |
| 17 | Section 1202 exclusion. Enter as a positive number . . . . . . . . . . . . . . . . . | | **17** |
| 18 | Subtract line 17 from line 16. If zero or less, enter -0- . . . . . . . | **18** | |
| 19 | Enter the loss, if any, from line 21 of your 2017 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number . . . . . . . . . . . . . | **19** | |
| 20 | If line 18 is more than line 19, enter the difference. Otherwise, enter -0- . | **20** | |
| 21 | If line 19 is more than line 18, enter the difference. Otherwise, enter -0- . . . . . . . . . . | | **21** |
| 22 | Subtract line 20 from line 15. If zero or less, enter -0- . . . . . . . . . . . . . . . . | | **22** |
| 23 | Domestic production activities deduction from your 2017 Form 1040, line 35, or Form 1040NR, line 34 (or included on Form 1041, line 15a) . . . . . . . . . . . . . . . . . . | | **23** |
| 24 | NOL deduction for losses from other years. Enter as a positive number . . . . . . . . . | | **24** |
| 25 | **NOL.** Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you **don't** have an NOL . . . . . . . . . . | | **25** |

## Schedule B—NOL Carryover (see instructions)

| Complete one column before going to the next column. Start with the earliest carryback year. | _____ preceding<br><br>tax year ended ▶ | | _____ preceding<br><br>tax year ended ▶ | | _____ preceding<br><br>tax year ended ▶ | |
|---|---|---|---|---|---|---|
| **1** **NOL deduction** (see instructions). Enter as a positive number . . . . | | | | | | |
| **2** Taxable income before 2017 NOL carryback (see instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction . . . | | | | | | |
| **3** Net capital loss deduction (see instructions) . . . . . . . . . . | | | | | | |
| **4** Section 1202 exclusion. Enter as a positive number . . . . . . . . | | | | | | |
| **5** Domestic production activities deduction . . . . . . . . . | | | | | | |
| **6** Adjustment to adjusted gross income (see instructions) . . . . . . | | | | | | |
| **7** Adjustment to itemized deductions (see instructions) . . . . . . . . | | | | | | |
| **8** Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 2 for 2008; line 6 for 2009). Estates and trusts, enter exemption amount . . . . . . | | | | | | |
| **9** Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0- . . . . . . . . . . . . | | | | | | |
| **10** **NOL carryover** (see instructions) . . | | | | | | |
| **Adjustment to Itemized Deductions (Individuals Only)** Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions **only** if line 3, 4, or 5 above is more than zero. | | | | | | |
| **11** Adjusted gross income before 2017 NOL carryback . . . . . . . . | | | | | | |
| **12** Add lines 3 through 6 above . . . | | | | | | |
| **13** Modified adjusted gross income. Add lines 11 and 12 . . . . . . . . | | | | | | |
| **14** Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted) | | | | | | |
| **15** Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted) | | | | | | |
| **16** Multiply line 13 by percentage from Sch. A (Form 1040), line 3 . . . . | | | | | | |
| **17** Subtract line 16 from line 15. If zero or less, enter -0- . . . . . . . . | | | | | | |
| **18** Subtract line 17 from line 14 . . . . | | | | | | |
| **19** Mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted) . . . . . . | | | | | | |
| **20** Refigured mortgage insurance premiums (see instructions) . . . . | | | | | | |
| **21** Subtract line 20 from line 19 . . . . | | | | | | |

## Schedule B—NOL Carryover *(Continued)*

| Complete one column before going to the next column. Start with the earliest carryback year. | _____ preceding<br><br>tax year ended ▶ | | _____ preceding<br><br>tax year ended ▶ | | _____ preceding<br><br>tax year ended ▶ | |
|---|---|---|---|---|---|---|
| **22** Modified adjusted gross income from line 13 on page 4 of the form . . . | | | | | | |
| **23** Enter as a positive number any NOL carryback from a year before 2017 that was deducted to figure line 11 on page 4 of the form . . . . . . . . . | | | | | | |
| **24** Add lines 22 and 23 . . . . . . | | | | | | |
| **25** Charitable contributions from Sch. A (Form 1040), line 19, or Sch. A (Form 1040NR), line 5 (line 7 for 2007 through 2010), or as previously adjusted . . | | | | | | |
| **26** Refigured charitable contributions (see instructions) . . . . . . . . . | | | | | | |
| **27** Subtract line 26 from line 25 . . . | | | | | | |
| **28** Casualty and theft losses from Form 4684, line 18 (line 23 for 2008; line 21 for 2009; line 20 for 2010) . . . . | | | | | | |
| **29** Casualty and theft losses from Form 4684, line 16 (line 21 for 2008; line 19 for 2009; line 18 for 2010) . . . . | | | | | | |
| **30** Multiply line 22 by 10% (0.10) . . . | | | | | | |
| **31** Subtract line 30 from line 29. If zero or less, enter -0- . . . . . . . . . | | | | | | |
| **32** Subtract line 31 from line 28 . . . | | | | | | |
| **33** Miscellaneous itemized deductions from Sch. A (Form 1040), line 27, or Sch. A (Form 1040NR), line 13 (line 15 for 2007 through 2010), or as previously adjusted | | | | | | |
| **34** Miscellaneous itemized deductions from Sch. A (Form 1040), line 24, or Sch. A (Form 1040NR), line 10 (line 12 for 2007 through 2010), or as previously adjusted | | | | | | |
| **35** Multiply line 22 by 2% (0.02) . . . | | | | | | |
| **36** Subtract line 35 from line 34. If zero or less, enter -0- . . . . . . . . . | | | | | | |
| **37** Subtract line 36 from line 33 . . . | | | | | | |
| **38** Complete the worksheet in the instructions if line 22 is **more than** the applicable amount shown in the instructions. Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 4) . . . . | | | | | | |

Form **1045** (2017)