

Application for Tentative Refund

Department of the Treasury
Internal Revenue Service

- ▶ Before you fill in this form, read the separate instructions.
- ▶ Do not attach to your income tax return—mail in a separate envelope.
- ▶ For use by individuals, estates, or trusts.

1996

Please type or print	Name (and name of spouse if filing jointly)	Social security or employer identification number
	Number, street, and apt. or suite no. If you have a P.O. box or a foreign address, see the instructions.	Spouse's social security number
	City, town or post office, state, and ZIP code	Telephone no. (optional) ()
1 This application is filed to carry back:	a Net operating loss (from Schedule A, page 2, line 25) \$	b Unused general business credit \$
2a For the calendar year 1996, or other tax year beginning , 1996, ending , 19	b Date tax return was filed	

- 3** If this application is for an unused credit created by another carryback, give year of the 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 social security number 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** Does this carryback include a loss or credit from a tax shelter required to be registered? Yes No
- 9** If you are carrying back a net operating loss, did this cause the release of foreign tax credits or the release of other credits because of the release of the foreign tax credit? See instructions Yes No

Computation of Decrease in Tax <i>Note: If 1a is blank, skip lines 10 through 16.</i>	3rd preceding tax year ended ▶		2nd preceding tax year ended ▶		1st preceding tax year ended ▶	
	(a) Before carryback	(b) After carryback	(c) Before carryback	(d) After carryback	(e) Before carryback	(f) After carryback
10 Adjusted gross income from tax return or as previously adjusted						
11 Net operating loss deduction after carryback. See instructions						
12 Subtract line 11 from line 10						
13 Deductions. See instructions						
14 Subtract line 13 from line 12						
15 Exemptions						
16 Taxable income. Line 14 minus line 15						
17 Income tax. See instructions—attach explanation						
18 General business credit						
19 Other credits. Identify						
20 Total credits. Add lines 18 and 19						
21 Subtract line 20 from line 17						
22 Recapture taxes						
23 Alternative minimum tax						
24 Self-employment tax						
25 Other taxes						
26 Total tax liability. Add lines 21 through 25						
27 Enter amount from line 26, cols. (b), (d), and (f)						
28 Decrease in tax. Line 26 minus line 27						
29 Overpayment of tax due to a claim of right adjustment under section 1341(b)(1)—attach computation						

Sign Here 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.

Keep a copy of this application for your records.	Your signature	Date
	Spouse's signature (if Form 1045 is filed jointly, BOTH must sign)	Date
Preparer Other Than Taxpayer	Name ▶	Date
	Address ▶	

Schedule A—Net Operating Loss (NOL). See instructions.

1	Adjusted gross income from 1996 Form 1040, line 32. Estates and trusts, skip lines 1 and 2		1	
2	Deductions (individuals only):			
a	Enter amount from your 1996 Form 1040, line 34	2a		
b	Enter your deduction for exemptions from 1996 Form 1040, line 36	2b		
c	Add lines 2a and 2b		2c	()
3	Combine lines 1 and 2c. Estates and trusts, enter taxable income		3	
	Note: If line 3 is zero or more, do not complete rest of schedule. You do not have a net operating loss.			
	Adjustments:			
4	Deduction for exemptions from line 2b above. Estates and trusts, enter exemption amount from tax return		4	
5	Total nonbusiness capital losses before limitation. Enter as a positive number	5		
6	Total nonbusiness capital gains	6		
7	If line 5 is more than line 6, enter difference; otherwise, enter -0-	7		
8	If line 6 is more than line 5, enter difference; otherwise, enter -0-	8		
9	Nonbusiness deductions. See instructions	9		
10	Nonbusiness income other than capital gains. See instructions	10		
11	Add lines 8 and 10	11		
12	If line 9 is more than line 11, enter difference; otherwise, enter -0-		12	
13	If line 11 is more than line 9, enter difference; otherwise, enter -0-. Do not enter more than line 8	13		
14	Total business capital losses before limitation. Enter as a positive number	14		
15	Total business capital gains	15		
16	Add lines 13 and 15	16		
17	If line 14 is more than line 16, enter difference; otherwise, enter -0-	17		
18	Add lines 7 and 17	18		
19	Enter the loss, if any, from line 18 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 17, column (c), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line, skip lines 19 through 21 and enter on line 22 the amount from line 18	19		
20	Enter the loss from line 19 of Schedule D (Form 1040). (Estates and trusts, enter the loss from line 18 of Schedule D (Form 1041).) Enter as a positive number	20		
21	Subtract line 20 from line 19.	21		
22	Subtract line 21 from line 18. If zero or less, enter -0-		22	
23	Net operating loss deduction for losses from other years. Enter as a positive number		23	
24	Add lines 4, 12, 22, and 23		24	
25	Net operating loss. Combine lines 3 and 24. If the combined amount is less than zero, enter it here and on page 1, line 1a. If the combined amount is zero or more, you do not have a net operating loss		25	

Schedule B—Net Operating Loss Carryover. See instructions.

Complete one column before going to the next column.	(a) 3rd preceding tax year ended ▶		(b) 2nd preceding tax year ended ▶		(c) 1st preceding tax year ended ▶	
1 Net operating loss deduction. In column (a), enter as a positive number the net operating loss from Schedule A, line 25. In columns (b) and (c), enter amounts from line 8 below, columns (a) and (b), respectively						
2 Taxable income from tax return (or as previously adjusted) before 1996 NOL carryback. (For individuals, if line 37 of Form 1040 is zero, subtract line 36 (Form 1040) from line 35 (Form 1040), and enter the difference as a negative number						
3 Net capital loss deduction from Sch. D (Form 1040), line 19, or from Sch. D (Form 1041), line 18. Enter as a positive number						
4 Adjustments to adjusted gross income. See instructions						
5 Adjustment to itemized deductions. See instructions						
6 Deduction for exemptions from tax return (or as previously adjusted). Estates and trusts, enter exemption amount						
7 Modified taxable income. Combine lines 2 through 6. If zero or less, enter -0-						
8 Net operating loss carryover. Subtract line 7 from line 1. If zero or less, enter -0-. See instructions						
Adjustment to Itemized Deductions (Individuals Only)						
Complete lines 9 through 33 ONLY if, for any of the 3 preceding years, you itemized deductions.						
9 Adjusted gross income per return (or as previously adjusted) before 1996 NOL carryback						
10 Add lines 3 and 4 above						
11 Modified adjusted gross income. Add lines 9 and 10						
12 Medical expenses from Sch. A (Form 1040), line 1						
13 Multiply line 11 by .075						
14 Subtract line 13 from line 12. If zero or less, enter -0-						
15 Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)						
16 Subtract line 14 from line 15						

Schedule B—Net Operating Loss Carryover (Continued)

Complete one column before going to the next column.		(a) 3rd preceding tax year ended ▶		(b) 2nd preceding tax year ended ▶		(c) 1st preceding tax year ended ▶	
17	Modified adjusted gross income from line 11						
18	Enter as a positive number any NOL carryback from a year before 1996 that was deducted in figuring line 9 on page 3						
19	Add lines 17 and 18						
20	Refigure your charitable contributions using line 19 as your adjusted gross income. See instructions						
21	Charitable contributions from Sch. A (Form 1040), line 18 (line 16 of 1993 Sch. A)						
22	Subtract line 20 from line 21						
23	Casualty and theft losses from Form 4684, line 16						
24	Multiply line 11 by .10						
25	Subtract line 24 from line 23. If zero or less, enter -0-						
26	Casualty and theft losses from Form 4684, line 18 (or as previously adjusted)						
27	Subtract line 25 from line 26						
28	Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 21 of 1993 Sch. A)						
29	Multiply line 11 by .02						
30	Subtract line 29 from line 28. If zero or less, enter -0-						
31	Miscellaneous itemized deductions from Sch. A (Form 1040), line 26 (line 24 of 1993 Sch. A) (or as previously adjusted)						
32	Subtract line 30 from line 31						
33	Combine lines 16, 22, 27, and 32. If line 11 is more than \$108,450 for 1993 (\$54,225 if married filing separately), more than \$111,800 for 1994 (\$55,900 if married filing separately), or more than \$114,700 for 1995 (\$57,350 if married filing separately), complete the worksheet on page 4 of the instructions. Otherwise, enter the amount from this line on line 5 (page 3)						

