## Form 1045

Department of the Treasury Internal Revenue Service **Application for Tentative Refund** 

► See separate instructions.

▶ Do not attach to your income tax return—mail in a separate envelope.

► For use by individuals, estates, or trusts.

OMB No. 1545-0098

2009

ᅟᆂ	Name(s) shown on return				Social secui	rity or em	ployer ide	ntification number
Type or print	Number, street, and apt. or suite no. If a P.O. box, see page 3 of the instructions.				Spouse's s	Spouse's social security number (SSN)		
TyT	City, town or post office, state, and ZIP code. If a foreign address, see page 3 of the instructions.				Daytime pho	Daytime phone number		
1	This application is <b>a</b> Net operating loss (	NOL) (Sch. A, line 25,	page 2) <b>b</b>	Unused general bus	ness credit	<b>c</b> Net	section 12	256 contracts loss
	filed to carry back:			\$		\$		
2a	For the calendar year 2009, or other tax year				<b>b</b> Date tax	return w	as filed	
	beginning , 2009, and ending	, 20	)					
3	If this application is for an unused cree	dit created by and	other carryba	ack, enter year	of first carryl	oack ►		
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						yback, list the	
5	If SSN for carryback year is different from							
6	If you changed your accounting period							
7	Have you filed a petition in Tax Court							
8	Is any part of the decrease in tax due							
9	If you are carrying back an NOL or net se							
	or the release of other credits due to the		eign tax crec		the instruction			Yes \[ \] No
	Computation of Decrease in Tax	preceding tax year ended ▶		preceding tax year ended ▶			_ preceding ear ended ►	
	(see page 3 of the instructions)	Before	After	Before	After	Bet	ore	After
Note	: If 1a and 1c are blank, skip lines 10 through 15.	carryback	carryback	carryback	carryback	carry	back	carryback
10	NOL deduction after carryback (see page 3 of the instructions)							
11	Adjusted gross income							
12	Deductions (see page 5 of the instructions)							
13	Subtract line 12 from line 11							
14	Exemptions (see page 6 of the instructions)							
15	Taxable income. Line 13 minus line 14							
16	Income tax. See page 6 of the instructions and attach an explanation							
17	Alternative minimum tax							
18	Add lines 16 and 17							
19	General business credit (see page 6 of the instructions)							
20	Other credits. Identify							
21	Total credits. Add lines 19 and 20							
22	Subtract line 21 from line 18							
23	Self-employment tax							
24	Other taxes							
25	Total tax. Add lines 22 through 24 .							
26	Enter the amount from the "After carryback" column on line 25 for							
27	each year							
28	Overpayment of tax due to a claim of	right adjustment i	under sectio	n 1341(b)(1) (att	ach computa	ation)		
Sign 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 a copy of pplication						Date	
		Spouse's signature. If Form 1045 is filed jointly, <b>both</b> must sign.					Date	
Pren	arer Other Name ▶						Date	
	Taxpayer Address ►							

Form 1045 (2009) Page **2** 

## Schedule A-NOL (see page 7 of the instructions)

Enter the amount from your 2009 Form 1040, line 41, or Form 1040NR, line 38, minus any amou on Form 8914, line 6. Estates and trusts, enter taxable income increased by the total of the charitab deduction, income distribution deduction, and exemption amount.  Nonbusiness capital losses before limitation. Enter as a positive number Nonbusiness capital gains (without regard to any section 1202 exclusion)  If line 2 is more than line 3, enter the difference; otherwise, enter -0-  If line 3 is more than line 2, enter the difference; otherwise, enter -0-  Nonbusiness deductions (see page 7 of the instructions)  Nonbusiness income other than capital gains (see page 7 of the instructions)  Add lines 5 and 7  If line 6 is more than line 8, enter the difference; otherwise, enter -0-  If line 8 is more than line 6, enter the difference; otherwise, enter -0-  Business capital losses before limitation. Enter as a positive number  Business capital gains (without regard to any section 1202 exclusion)  Add lines 10 and 12  Subtract line 13 from line 11. If zero or less, enter -0-  Schedule D (Form 1041)) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  Section 1202 exclusion. Enter as a positive number  Subtract line 17 from line 16. If zero or less, enter -0-  Is Subtract line 17 from line 16. If zero or less, enter -0-  Subtract line 17 from line 16. If zero or less, enter -0-  Is Subtract line 17 from line 16. If zero or less, enter -0-		
deduction, income distribution deduction, and exemption amount  Nonbusiness capital losses before limitation. Enter as a positive number Nonbusiness capital gains (without regard to any section 1202 exclusion)  If line 2 is more than line 3, enter the difference; otherwise, enter -0-  If line 3 is more than line 2, enter the difference; otherwise, enter -0-  Nonbusiness deductions (see page 7 of the instructions)  Nonbusiness income other than capital gains (see page 7 of the instructions)  Add lines 5 and 7  If line 6 is more than line 8, enter the difference; otherwise, enter -0-  If line 8 is more than line 6, enter the difference; otherwise, enter -0-  Business capital losses before limitation. Enter as a positive number  Business capital gains (without regard to any section 1202 exclusion)  Add lines 10 and 12  Subtract line 13 from line 11. If zero or less, enter -0-  Add lines 4 and 14  Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  Section 1202 exclusion. Enter as a positive number  Subtract line 17 from line 16. If zero or less, enter -0-  18  Subtract line 17 from line 16. If zero or less, enter -0-	. 1	
Nonbusiness capital gains (without regard to any section 1202 exclusion)  If line 2 is more than line 3, enter the difference; otherwise, enter -0-  If line 3 is more than line 2, enter the difference; otherwise, enter -0-  Nonbusiness deductions (see page 7 of the instructions)  Nonbusiness income other than capital gains (see page 7 of the instructions)  Add lines 5 and 7  If line 6 is more than line 8, enter the difference; otherwise, enter -0-  If line 8 is more than line 6, enter the difference; otherwise, enter -0-  Business capital losses before limitation. Enter as a positive number  Business capital losses (without regard to any section 1202 exclusion)  Add lines 10 and 12.  Subtract line 13 from line 11. If zero or less, enter -0-  Add lines 4 and 14.  Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  Section 1202 exclusion. Enter as a positive number.  Subtract line 17 from line 16. If zero or less, enter -0-  18  Subtract line 17 from line 16. If zero or less, enter -0-  18	9	
4 If line 2 is more than line 3, enter the difference; otherwise, enter -0- 5 If line 3 is more than line 2, enter the difference; otherwise, enter -0- 6 Nonbusiness deductions (see page 7 of the instructions) 7 Nonbusiness income other than capital gains (see page 7 of the instructions) 8 Add lines 5 and 7 9 If line 6 is more than line 8, enter the difference; otherwise, enter -0- 10 If line 8 is more than line 6, enter the difference; otherwise, enter -0- 11 Business capital losses before limitation. Enter as a positive number 12 Business capital gains (without regard to any section 1202 exclusion) 13 Add lines 10 and 12 14 Subtract line 13 from line 11. If zero or less, enter -0- 15 Add lines 4 and 14 16 Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 17 Section 1202 exclusion. Enter as a positive number 18 Subtract line 17 from line 16. If zero or less, enter -0- 18 Subtract line 17 from line 16. If zero or less, enter -0- 18	. 9	
5 If line 3 is more than line 2, enter the difference; otherwise, enter -0- 6 Nonbusiness deductions (see page 7 of the instructions) 7 Nonbusiness income other than capital gains (see page 7 of the instructions) 8 Add lines 5 and 7 9 If line 8 is more than line 8, enter the difference; otherwise, enter -0- 10 If line 8 is more than line 6, enter the difference; otherwise, enter -0- 11 Business capital losses before limitation. Enter as a positive number 12 Business capital gains (without regard to any section 1202 exclusion) 13 Add lines 10 and 12 14 Subtract line 13 from line 11. If zero or less, enter -0- 15 Add lines 4 and 14 16 Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 17 Section 1202 exclusion. Enter as a positive number 18 Subtract line 17 from line 16. If zero or less, enter -0- 18	. 9	
otherwise, enter -0	. 9	
7 Nonbusiness income other than capital gains (see page 7 of the instructions)  8 Add lines 5 and 7  9 If line 6 is more than line 8, enter the difference; otherwise, enter -0-  10 If line 8 is more than line 6, enter the difference; otherwise, enter -0-  11 Business capital losses before limitation. Enter as a positive number  12 Business capital gains (without regard to any section 1202 exclusion)  13 Add lines 10 and 12  14 Subtract line 13 from line 11. If zero or less, enter -0-  15 Add lines 4 and 14  16 Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  18 Section 1202 exclusion. Enter as a positive number  18 Subtract line 17 from line 16. If zero or less, enter -0-  18 Subtract line 17 from line 16. If zero or less, enter -0-	. 9	
(see page 7 of the instructions)	. 9	
8 Add lines 5 and 7	. 9	
If line 6 is more than line 8, enter the difference; otherwise, enter -0-  If line 8 is more than line 6, enter the difference; otherwise, enter -0 But do not enter more than line 5  Business capital losses before limitation. Enter as a positive number  Business capital gains (without regard to any section 1202 exclusion)  Add lines 10 and 12  Subtract line 13 from line 11. If zero or less, enter -0-  Add lines 4 and 14  Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  Section 1202 exclusion. Enter as a positive number  Subtract line 17 from line 16. If zero or less, enter -0-  18	. 9	
If line 8 is more than line 6, enter the difference; otherwise, enter -0 But do not enter more than line 5  11 Business capital losses before limitation. Enter as a positive number  12 Business capital gains (without regard to any section 1202 exclusion)  13 Add lines 10 and 12  14 Subtract line 13 from line 11. If zero or less, enter -0-  15 Add lines 4 and 14  16 Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  17 Section 1202 exclusion. Enter as a positive number  18 Subtract line 17 from line 16. If zero or less, enter -0-  18		
otherwise, enter -0 But do not enter more than line 5  11 Business capital losses before limitation. Enter as a positive number  12 Business capital gains (without regard to any section 1202 exclusion)  13 Add lines 10 and 12  14 Subtract line 13 from line 11. If zero or less, enter -0-  15 Add lines 4 and 14  16 Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  17 Section 1202 exclusion. Enter as a positive number  18 Subtract line 17 from line 16. If zero or less, enter -0-  18	_	
line 5  Business capital losses before limitation. Enter as a positive number  Business capital gains (without regard to any section 1202 exclusion)  Add lines 10 and 12  Subtract line 13 from line 11. If zero or less, enter -0-  Add lines 4 and 14  Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15  Section 1202 exclusion. Enter as a positive number  Subtract line 17 from line 16. If zero or less, enter -0-  18		
Business capital losses before limitation. Enter as a positive number  Business capital gains (without regard to any section 1202 exclusion)  Add lines 10 and 12.  Subtract line 13 from line 11. If zero or less, enter -0-  Add lines 4 and 14.  Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15.  Section 1202 exclusion. Enter as a positive number.  Subtract line 17 from line 16. If zero or less, enter -0-  18	_	
Business capital gains (without regard to any section 1202 exclusion)  13 Add lines 10 and 12		
section 1202 exclusion)  Add lines 10 and 12		
14 Subtract line 13 from line 11. If zero or less, enter -0- 15 Add lines 4 and 14		
Subtract line 13 from line 11. If zero or less, enter -0	_	
<ul> <li>Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15</li> <li>Section 1202 exclusion. Enter as a positive number</li> <li>Subtract line 17 from line 16. If zero or less, enter -0-</li> </ul>		
(Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15		
(Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15		
Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15		
16 through 21 and enter on line 22 the amount from line 15		
17 Section 1202 exclusion. Enter as a positive number		
18 Subtract line 17 from line 16. If zero or less, enter -0	_	
18 Subtract line 17 from line 16. If zero or less, enter -0	47	
Oublidet line 17 Herri line 16. If 2010 of 1633, Citter 0	. 17	
	-	
19 Enter the loss, if any, from line 21 of your 2009 Schedule D (Form 1040).		
(Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number		
20 If line 18 is more than line 19, enter the difference; otherwise, enter -0-		
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 2009 Form 1040, line 35, or Form 1040NR, lin	. —	
33 (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 of		
page 1, line 1a. If the result is zero or more, you do not have an NOL	on	ĺ

Form 1045 (2009) Page **3** 

Sch	edule B-NOL Carryover (see page	e 7 of the ins	structions)			
Complete one column before going to the next column. Start with the earliest carryback year.		preced	ing	precedii	preced	
carry	· · · · · · · · · · · · · · · · · · ·	tax year ende	iu 🕨	tax year ended	tax year ende	u 🕨
1	<b>NOL deduction</b> (see page 7 of the instructions). Enter as a positive number					
2	Taxable income before 2009 NOL carryback (see page 8 of the instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction					
3	Net capital loss deduction (see page 8 of the instructions)					
4	Section 1202 exclusion. Enter as a positive number					
5	Domestic production activities deduction					
6	Adjustment to adjusted gross income (see page 8 of the instructions)					
7	Adjustment to itemized deductions (see page 8 of the instructions)					
8	Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006; line 2 for 2005 and 2008). Estates and trusts, enter exemption amount					
9	Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0					
10	<b>NOL carryover</b> (see page 8 of the 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 2009 NOL carryback					
12 13	Add lines 3 through 6 above 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 17	Multiply line 13 by 7.5% (.075) Subtract line 16 from line 15. If zero or less, enter -0					
18	Subtract line 17 from line 14					
19 20	Qualified mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted) . Refigured qualified mortgage insurance					
20	premiums (see instructions)					

Form 1045 (2009) Page **4** 

Sch	edule B-NOL Carryover (Continue	ed)					
Complete one column before going to the next column. Start with the earliest carryback year.		preceding tax year ended ▶		preceding tax year ended ▶		preceding tax year ended ▶	
22	Modified adjusted gross income from line 13 on page 3 of the form .						
23	Enter as a positive number any NOL carryback from a year before 2009 that was deducted to figure line 11 on page 3 of the form						
25	Charitable contributions from Sch. A (Form 1040), line 18 (line 19 for 2007 and 2008), or Sch. A (Form 1040NR), line 7 (or as previously adjusted)						
26	Refigured charitable contributions (see page 9 of the instructions)						
27 28	Subtract line 26 from line 25 Casualty and theft losses from Form 4684, line 18 (line 20 for 2005 and 2006; line 23 for 2008) (or as previously adjusted)						
29	Casualty and theft losses from Form 4684, line 16 (line 18 for 2005 and 2006; line 21 for 2008) (or as previously adjusted)						
30	Multiply line 22 by 10% (.10)						
31	Subtract line 30 from line 29. If zero or less, enter -0						
32	Subtract line 31 from line 28 Miscellaneous itemized deductions from Sch. A (Form 1040), line 26 (line 27 for 2007 and 2008), or Sch. A (Form 1040NR), line 15 (or as previously adjusted)						
34	Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 24 for 2007 and 2008), or Sch. A (Form 1040NR), line 12 (or as previously adjusted)						
35	Multiply line 22 by 2% (.02)						
36	Subtract line 35 from line 34. If zero or less, enter -0						
37 38	Subtract line 36 from line 33 Complete the worksheet on page 9 of the instructions if line 22 is <b>more than</b> the applicable amount shown below (more than one-half that amount if married filing separately for that year).						
	<ul> <li>\$126,600 for 1999.</li> <li>\$128,950 for 2000.</li> <li>\$132,950 for 2001.</li> <li>\$137,300 for 2002.</li> <li>\$139,500 for 2003.</li> <li>\$142,700 for 2004.</li> <li>\$145,950 for 2005.</li> <li>\$150,500 for 2006.</li> <li>\$156,400 for 2007.</li> <li>\$159,950 for 2008.</li> <li>Otherwise, combine lines 18, 21, 27,</li> </ul>						
	32, and 37; enter the result here and on line 7 (page 3)						