

**Application for Tentative Refund**

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Do not attach to your income tax return—mail in a separate envelope.  
▶ For use by individuals, estates, or trusts.

**2001**

|                      |   |   |
|----------------------|---|---|
| <b>Type or print</b> | Name(s) shown on return   | Social security or employer identification number |
|                      | Number, street, and apt. or suite no. If a P.O. box, see page 2 of the instructions.                  | Spouse's social security number (SSN)             |
|                      | City, town or post office, state, and ZIP code. If a foreign address, see page 2 of the instructions. | Daytime phone number<br>( )                       |

|   |   |   |   |
|---|---|---|---|
| <b>1</b> This application is filed to carry back: | <b>a</b> Net operating loss (NOL) (Sch. A, line 27, page 2)<br>\$ | <b>b</b> Unused general business credit<br>\$ | <b>c</b> Net sec. 1256 contracts loss<br>\$ |
|---|---|---|---|

|   |                                    |
|---|------------------------------------|
| <b>2a</b> For the calendar year 2001, or other tax year beginning , 2001, ending , 20 | <b>b</b> Date tax return was filed |
|---|------------------------------------|

**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 from a tax shelter required to be registered? . . .  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 page 2 of the instructions . . .  Yes  No

|   | ____ 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>10</b> Adjusted gross income . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>11</b> NOL deduction after carryback. See page 2 of the instructions . . . . .                                       |                                 |                 |                                 |                 |                                 |                 |
| <b>12</b> Subtract line 11 from line 10 . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>13</b> Deductions. See page 3 of the instructions  |                                 |                 |                                 |                 |                                 |                 |
| <b>14</b> Subtract line 13 from line 12 . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>15</b> Exemptions. See page 3 of the instructions  |                                 |                 |                                 |                 |                                 |                 |
| <b>16</b> Taxable income. Line 14 minus line 15   |                                 |                 |                                 |                 |                                 |                 |
| <b>17</b> Income tax. See page 3 of the instructions and attach an explanation  |                                 |                 |                                 |                 |                                 |                 |
| <b>18</b> Alternative minimum tax . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>19</b> Add lines 17 and 18 . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>20</b> General business credit. See page 3 of the instructions . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>21</b> Other credits. Identify . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>22</b> Total credits. Add lines 20 and 21 . . . . .  |                                 |                 |                                 |                 |                                 |                 |
| <b>23</b> Subtract line 22 from line 19 . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>24</b> Self-employment tax . . . . .   |                                 |                 |                                 |                 |                                 |                 |
| <b>25</b> Other taxes. . . . .  |                                 |                 |                                 |                 |                                 |                 |
| <b>26</b> Total tax. Add lines 23 through 25 . . . . .  |                                 |                 |                                 |                 |                                 |                 |
| <b>27</b> Enter the amount from the "After carryback" column on line 26 for each year . . . . .                         |                                 |                 |                                 |                 |                                 |                 |
| <b>28</b> Decrease in tax. Line 26 minus line 27  |                                 |                 |                                 |                 |                                 |                 |
| <b>29</b> Overpayment of tax due to a claim of right adjustment under section 1341(b)(1) (attach computation) . . . . . |                                 |                 |                                 |                 |                                 |                 |
| <b>30</b> Suspended research credit allowed for current year (see page 4 of the instructions) . . . . .                 |                                 |                 |                                 |                 |                                 |                 |

**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.

|  |   |      |
|--|---|------|
| <b>Keep a copy of this application for your records.</b> | Your signature  | Date |
|  | Spouse's signature. If Form 1045 is filed jointly, <b>both</b> must sign. | Date |

|                                     |           |      |
|-------------------------------------|-----------|------|
| <b>Preparer Other Than Taxpayer</b> | Name ▶    | Date |
|                                     | Address ▶ |      |

**Schedule A—NOL.** See page 4 of the instructions.

|           |   |           |  |           |
|-----------|---|-----------|--|-----------|
| <b>1</b>  | Adjusted gross income from your 2001 Form 1040, line 34. Estates and trusts, skip lines 1 and 2 . . . . .   | <b>1</b>  |  |           |
| <b>2</b>  | Deductions:   |           |  |           |
| <b>a</b>  | Enter the amount from your 2001 Form 1040, line 36 . . . . .  | <b>2a</b> |  |           |
| <b>b</b>  | Enter your deduction for exemptions from your 2001 Form 1040, line 38 . . . . .   | <b>2b</b> |  |           |
| <b>c</b>  | Add lines 2a and 2b . . . . .   | <b>2c</b> |  |           |
| <b>3</b>  | Subtract line 2c from line 1. Estates and trusts, enter taxable income increased by the sum of the charitable deduction and income distribution deduction . . . . .   |           |  | <b>3</b>  |
|           | <b>Note:</b> If line 3 is zero or more, do not complete the rest of the schedule. You <b>do not</b> have an NOL.  |           |  |           |
| <b>4</b>  | Deduction for exemptions from line 2b above. Estates and trusts, enter the exemption amount from tax return . . . . .   |           |  | <b>4</b>  |
| <b>5</b>  | Total nonbusiness capital losses before limitation. Enter as a positive number . . . . .  | <b>5</b>  |  |           |
| <b>6</b>  | Total nonbusiness capital gains (without regard to any section 1202 exclusion) . . . . .  | <b>6</b>  |  |           |
| <b>7</b>  | If line 5 is more than line 6, enter the difference; otherwise, enter -0- . . . . .   | <b>7</b>  |  |           |
| <b>8</b>  | If line 6 is more than line 5, enter the difference; otherwise, enter -0- . . . . .   | <b>8</b>  |  |           |
| <b>9</b>  | Nonbusiness deductions. See page 4 of the instructions . . . . .  | <b>9</b>  |  |           |
| <b>10</b> | Nonbusiness income other than capital gains. See page 4 of the instructions . . . . .   | <b>10</b> |  |           |
| <b>11</b> | Add lines 8 and 10 . . . . .  | <b>11</b> |  |           |
| <b>12</b> | If line 9 is more than line 11, enter the difference; otherwise, enter -0- . . . . .  |           |  | <b>12</b> |
| <b>13</b> | If line 11 is more than line 9, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 8</b> . . . . .  | <b>13</b> |  |           |
| <b>14</b> | Total business capital losses before limitation. Enter as a positive number . . . . .   | <b>14</b> |  |           |
| <b>15</b> | Total business capital gains (without regard to any section 1202 exclusion) . . . . .   | <b>15</b> |  |           |
| <b>16</b> | Add lines 13 and 15 . . . . .   | <b>16</b> |  |           |
| <b>17</b> | Subtract line 16 from line 14. If zero or less, enter -0- . . . . .   | <b>17</b> |  |           |
| <b>18</b> | Add lines 7 and 17 . . . . .  | <b>18</b> |  |           |
| <b>19</b> | Enter the loss, if any, from line 17 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16, 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 19 through 24 and enter on line 25 the amount from line 18 . . . . . | <b>19</b> |  |           |
| <b>20</b> | Section 1202 exclusion. Enter as a positive number . . . . .  |           |  | <b>20</b> |
| <b>21</b> | Subtract line 20 from line 19. If zero or less, enter -0- . . . . .   | <b>21</b> |  |           |
| <b>22</b> | Enter the loss, if any, from line 18 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 17 of Schedule D (Form 1041).) Enter as a positive number . . . . .  | <b>22</b> |  |           |
| <b>23</b> | If line 21 is more than line 22, enter the difference; otherwise, enter -0- . . . . .   | <b>23</b> |  |           |
| <b>24</b> | If line 22 is more than line 21, enter the difference; otherwise, enter -0- . . . . .   |           |  | <b>24</b> |
| <b>25</b> | Subtract line 23 from line 18. If zero or less, enter -0- . . . . .   |           |  | <b>25</b> |
| <b>26</b> | NOL deduction for losses from other years. Enter as a positive number . . . . .   |           |  | <b>26</b> |
| <b>27</b> | <b>NOL.</b> Combine lines 3, 4, 12, 20, 24, 25, and 26. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>do not</b> have an NOL . . . . .   |           |  | <b>27</b> |

**Schedule B—NOL Carryover.** See page 4 of the instructions.

Complete one column before going to the next column. Start with the earliest carryback year.

|  | _____ preceding<br>tax year ended ▶ | _____ preceding<br>tax year ended ▶ | _____ preceding<br>tax year ended ▶ |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>1 NOL deduction.</b> Enter as a positive number. See page 4 of the instructions   |                                     |                                     |                                     |
| <b>2</b> Taxable income before 2001 NOL carryback. Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction. See page 4 of the instructions . . . . .   |                                     |                                     |                                     |
| <b>3</b> Net capital loss deduction. See page 4 of the instructions . . . . .  |                                     |                                     |                                     |
| <b>4</b> Section 1202 exclusion. Enter as a positive number . . . . .  |                                     |                                     |                                     |
| <b>5</b> Adjustments to adjusted gross income. See page 4 of the instructions . . . . .  |                                     |                                     |                                     |
| <b>6</b> Adjustment to itemized deductions. See page 4 of the instructions . . . . .   |                                     |                                     |                                     |
| <b>7</b> Deduction for exemptions. Estates and trusts, enter exemption amount  |                                     |                                     |                                     |
| <b>8</b> Modified taxable income. Combine lines 2 through 7. If zero or less, enter -0- . . . . .  |                                     |                                     |                                     |
| <b>9 NOL carryover.</b> Subtract line 8 from line 1. If zero or less, enter -0-. See page 5 of the instructions . . . . .  |                                     |                                     |                                     |
| <b>Adjustment to Itemized Deductions (Individuals Only)</b><br>Complete lines 10 through 34 for the carryback year(s) for which you itemized deductions <b>only</b> if line 3 or line 4 above is more than zero. |                                     |                                     |                                     |
| <b>10</b> Adjusted gross income before 2001 NOL carryback . . . . .  |                                     |                                     |                                     |
| <b>11</b> Add lines 3 through 5 above . . . . .  |                                     |                                     |                                     |
| <b>12</b> Modified adjusted gross income. Add lines 10 and 11 . . . . .  |                                     |                                     |                                     |
| <b>13</b> Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)   |                                     |                                     |                                     |
| <b>14</b> Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)   |                                     |                                     |                                     |
| <b>15</b> Multiply line 12 by 7.5% (.075) . . . . .  |                                     |                                     |                                     |
| <b>16</b> Subtract line 15 from line 14. If zero or less, enter -0- . . . . .  |                                     |                                     |                                     |
| <b>17</b> Subtract line 16 from line 13 . . . . .  |                                     |                                     |                                     |

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

Complete one column before going to the next column. Start with the earliest carryback year.

|  | _____ preceding<br>tax year ended ▶ | _____ preceding<br>tax year ended ▶ | _____ preceding<br>tax year ended ▶ |
|--|-------------------------------------|-------------------------------------|-------------------------------------|
| <b>18</b> Modified adjusted gross income from line 12 on page 3 . . . . .  |                                     |                                     |                                     |
| <b>19</b> Enter as a positive number any NOL carryback from a year before 2001 that was deducted to figure line 10 on page 3 . . . . .   |                                     |                                     |                                     |
| <b>20</b> Add lines 18 and 19 . . . . .  |                                     |                                     |                                     |
| <b>21</b> Charitable contributions from Sch. A (Form 1040), line 18 (line 16 for 1991-93) (or as previously adjusted)  |                                     |                                     |                                     |
| <b>22</b> Refigured charitable contributions. See page 5 of the instructions . . . . .   |                                     |                                     |                                     |
| <b>23</b> Subtract line 22 from line 21 . . . . .  |                                     |                                     |                                     |
| <b>24</b> Casualty and theft losses from Form 4684, line 18 (or as previously adjusted) . . . . .  |                                     |                                     |                                     |
| <b>25</b> Casualty and theft losses from Form 4684, line 16 (or as previously adjusted)  |                                     |                                     |                                     |
| <b>26</b> Multiply line 18 by 10% (.10) . . . . .  |                                     |                                     |                                     |
| <b>27</b> Subtract line 26 from line 25. If zero or less, enter -0- . . . . .  |                                     |                                     |                                     |
| <b>28</b> Subtract line 27 from line 24 . . . . .  |                                     |                                     |                                     |
| <b>29</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 26 (line 24 for 1991-93) (or as previously adjusted) . . . . .   |                                     |                                     |                                     |
| <b>30</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 21 for 1991-93) (or as previously adjusted) . . . . .   |                                     |                                     |                                     |
| <b>31</b> Multiply line 18 by 2% (.02) . . . . .   |                                     |                                     |                                     |
| <b>32</b> Subtract line 31 from line 30. If zero or less, enter -0- . . . . .  |                                     |                                     |                                     |
| <b>33</b> Subtract line 32 from line 29 . . . . .  |                                     |                                     |                                     |
| <b>34</b> Complete the worksheet on page 6 of the instructions if line 18 is <b>more than</b> the applicable amount shown below (more than one-half that amount if married filing separately for that year).<br><br><ul style="list-style-type: none"> <li>● \$100,000 for 1991.</li> <li>● \$105,250 for 1992.</li> <li>● \$108,450 for 1993.</li> <li>● \$111,800 for 1994.</li> <li>● \$114,700 for 1995.</li> <li>● \$117,950 for 1996.</li> <li>● \$121,200 for 1997.</li> <li>● \$124,500 for 1998.</li> <li>● \$126,600 for 1999.</li> <li>● \$128,950 for 2000.</li> </ul> Otherwise, combine lines 17, 23, 28, and 33; enter the result here and on line 6 (page 3) . . . . . |                                     |                                     |                                     |

