

Application for Tentative Refund

Department of the Treasury
Internal Revenue Service

- ▶ Before you fill out 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.

1992

Please type or print	Name	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 1992, or other tax year beginning _____, 1992, ending _____, 19__	b Date tax return was filed	c Service center where 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, enter the years of the joint or separate returns ▶ _____		
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? <input type="checkbox"/> Yes <input type="checkbox"/> No		
8	Does this carryback include a loss or credit from a tax shelter required to be registered? <input type="checkbox"/> Yes <input type="checkbox"/> No		

Computation of Decrease in Tax	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
9 Adjusted gross income from tax return or as previously adjusted						
10 Net operating loss deduction after carryback. See instructions						
11 Subtract line 10 from line 9						
12 Deductions. See instructions						
13 Subtract line 12 from line 11						
14 Exemptions						
15 Taxable income. Subtract line 14 from line 13						
16 Income tax. See instructions—attach explanation						
17 General business credit						
18 Other credits. Identify						
19 Total credits. Add lines 17 and 18						
20 Subtract line 19 from line 16						
21 Recapture taxes						
22 Alternative minimum tax						
23 Self-employment tax						
24 Other taxes						
25 Total tax liability. Add lines 20 through 24						
26 Enter amount from line 25, cols. (b), (d), and (f)						
27 Decrease in tax. Subtract line 26 from line 25						
28 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 ▶ _____ Address ▶ _____	Date _____

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

1	Adjusted gross income from 1992 Form 1040, line 32. Estates and trusts, skip lines 1 and 2		1	
2	Deductions (individuals only):			
a	Enter amount from your 1992 Form 1040, line 34	2a		
b	Enter your deduction for exemptions from 1992 Form 1040, line 36	2b		
c	Add lines 2a and 2b		2c	()
3	Combine lines 1 and 2c. Estates and trusts, enter your 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 your 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 19 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 20 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.		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 1992 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 (line 18 of 1991 Sch. D (Form 1040)), 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 your 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) <i>Complete lines 9 through 33 (or line 45, if applicable) only if, for any of the 3 preceding years, you itemized deductions and line 3 above has an entry other than zero.</i>						
9 Adjusted gross income per return (or as previously adjusted) before 1992 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 (line 2 of 1989 Sch. A (Form 1040))						
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 on page 3						
18 Enter as a positive number any NOL carryback from a year before 1992 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 17 (line 16 of 1991 Sch. A (Form 1040))						
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 22 (line 21 of 1991 Sch. A (Form 1040))						
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 24 (line 25 of 1990 Sch. A (Form 1040)) (or as previously adjusted)						
32 Subtract line 30 from line 31						
33 Combine lines 16, 22, 27, and 32. If the NOL is carried to 1991 AND line 11, column (c), is more than \$100,000 (\$50,000 if married filing separately), complete lines 34 through 45. Otherwise, STOP HERE , and enter the amount from this line on line 5 on page 3						
34 Add lines 14, 20, 25, and 30 above and the amounts from Schedule A (Form 1040), lines 8, 12, 18, and 25						
35 Add lines 14 and 25 above; Schedule A (Form 1040), line 11; and any gambling losses included on Schedule A (Form 1040), line 25.						
36 Subtract line 35 from line 34. If the result is zero or less, STOP HERE ; enter the amount from line 33 on line 5 on page 3						
37 Multiply line 36 by .80						
38 Modified adjusted gross income from line 11 on page 3						
39 Enter \$100,000 (\$50,000 if married filing separately)						
40 Subtract line 39 from line 38						
41 Multiply line 40 by .03						
42 Enter the smaller of line 37 or line 41						
43 Subtract line 42 from line 34						
44 Total itemized deductions from Schedule A (Form 1040) line 26 (or as previously adjusted)						
45 Subtract line 43 from line 44. Enter the difference here and on line 5 on page 3						