

# 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.

**1999**

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, see page 2 of the instructions.	Spouse's social security number (SSN)
	City, town or post office, state, and ZIP code. If you have a foreign address, see page 2 of the instructions.	Telephone number (optional) ( )
<b>1</b> This application is filed to carry back:	<b>a</b> Net operating loss (from Schedule A, page 2, line 27) \$	<b>b</b> Unused general business credit \$
<b>2a</b> For the calendar year 1999, or other tax year beginning , 1999, ending ,	<b>b</b> Date tax return was filed	

- 3** If this application is for an unused credit created by another carryback, enter 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 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 a net operating 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

Computation of Decrease in Tax See page 2 of the instructions. <b>Note: If 1a is blank, skip lines 10 through 16.</b>	_____ 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> Net operating loss 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> General business credit. See page 3 of the instructions . . . . .						
<b>19</b> Other credits. Identify . . . . .						
<b>20</b> Total credits. Add lines 18 and 19 . . . . .						
<b>21</b> Subtract line 20 from line 17 . . . . .						
<b>22</b> Recapture taxes . . . . .						
<b>23</b> Alternative minimum tax . . . . .						
<b>24</b> Self-employment tax . . . . .						
<b>25</b> Other taxes . . . . .						
<b>26</b> Total tax. Add lines 21 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 3 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.

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 page 4 of the instructions.

<b>1</b>	Adjusted gross income from your 1999 Form 1040, line 34. Estates and trusts, skip lines 1 and 2		<b>1</b>
<b>2</b>	Deductions (individuals only):		
<b>a</b>	Enter the amount from your 1999 Form 1040, line 36 . . . . .	<b>2a</b>	
<b>b</b>	Enter your deduction for exemptions from your 1999 Form 1040, line 38 . . . . .	<b>2b</b>	
<b>c</b>	Add lines 2a and 2b . . . . .		<b>2c</b> ( )
<b>3</b>	Combine lines 1 and 2c. 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>	If line 14 is more than line 16, enter the difference; otherwise, 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>	Net operating loss deduction for losses from other years. Enter as a positive number . . . . .		<b>26</b>
<b>27</b>	<b>Net operating loss.</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 a net operating loss . . . . .		<b>27</b>

**Schedule B—Net Operating Loss Carryover.** See the instructions beginning on page 4.

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 ▶
<b>1 Net operating loss deduction.</b> See page 4 of the instructions . . . . .			
<b>2</b> Taxable income before 1999 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 Net operating loss 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> 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 1999 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 (line 2 for 1989) (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—Net Operating Loss Carryover (Continued)**

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 ▶
<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 1999 that was deducted in figuring 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 17 for 1989-90, 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 1989 and 1991-93, line 25 for 1990) (or as previously adjusted) . . . . .			
<b>30</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 22 for 1989-90, 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).  <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> </ul> Otherwise, combine lines 17, 23, 28, and 33; enter the result here and on line 6 (page 3) . . . . .			

