



# Prior Net Operating Loss Conversion (PNOLC) Subtraction

# CT-3.3

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3 or CT-3-A. All filers complete all schedules.

## Schedule A – PNOLC subtraction pool detail and tax period allotment *(see instructions)*

**All filers:** Complete all information each tax period.

**CT-3-A filers:** Enter all requested information in each column for **each** combined member that was in the group for the tax period.

A CT-3 filer or CT-3-A combined members				B Base year end date
	Name	EIN	If non-taxpayer, mark an <b>X</b>	
A			<input type="checkbox"/>	
B			<input type="checkbox"/>	
C			<input type="checkbox"/>	
D			<input type="checkbox"/>	
E			<input type="checkbox"/>	
F			<input type="checkbox"/>	
G			<input type="checkbox"/>	
H			<input type="checkbox"/>	
I			<input type="checkbox"/>	
J			<input type="checkbox"/>	

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment (column E x column F)	H Remaining PNOLC subtraction pool [column E - (column C x column G)]
A						
B						
C						
D						
E						
F						
G						
H						
I						
J						
Totals from attached sheet(s)						
<b>1</b>	<b>1</b>					



**Schedule B – Overall limitation on PNOLC subtraction** *(All filers must complete Schedule B)*

1	Apportioned business income after addback for the current tax period <i>(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter 0 on line 5)</i> .....	•	1	
2	Multiply line 1 by your appropriate <i>business income base</i> tax rate for the current tax period from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I <i>(round the result up to the next highest whole dollar)</i> .....	•	2	
3	Greater of the capital base tax or the fixed dollar minimum tax for the current tax period <i>(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)</i> .....	•	3	
4	Subtract line 3 from line 2 <i>(if zero or less, enter 0)</i> .....	•	4	
5	Maximum amount of the PNOLC subtraction to be deducted in the current tax period <i>(if line 4 is zero, enter 0; otherwise, divide line 4 by the same tax rate used for line 2)</i> .....	•	5	

**Schedule C – Computation of PNOLC subtraction used and unused amount carried forward** *(see instructions)*

1	Tax period PNOLC subtraction allotment <i>(from Schedule A, line 1, column G)</i> .....	•	1	
2	Unused PNOLC subtraction carried forward from prior tax period <i>(see instructions)</i> .....	•	2	
3	PNOLC subtraction available for use this tax period <i>(add lines 1 and 2)</i> .....	•	3	
4	PNOLC subtraction used in the current tax period <i>(see instructions)</i> .....	•	4	
5	Unused PNOLC subtraction to be carried forward <i>(see instructions)</i> .....	•	5	
6	Remaining PNOLC subtraction pool <i>(from Schedule A, line 1, column H)</i> .....	•	6	
7	Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i> .....	•	7	

**Note:** You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

