



# Net Operating Loss Deduction (NOLD)

Legal name of corporation	Employer identification number (EIN)
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Attach to Form CT-3 or CT-3-A; see Form CT-3.4-I before completing.

**A** If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box (see Election to waive carryback in instructions) .....

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the <i>Tax rates schedule</i> in Form CT-3-I or CT-3-A-I (see instructions) ....	●	1		
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c) .....	●	2		
3 Subtract line 2 from line 1 .....	●	3		
4 NOLD that is required to be utilized, if available (divide line 3 by the same business income base tax rate used for line 1; do not enter less than zero) .....	●	4		

**Computation of net operating loss (NOL) to be used** (see instructions)

5a NOL carryforward from prior year's Form CT-3.4 .....	●	5a		
5b NOL carryforwards from <b>new</b> members who entered the group during the current tax year .....	●	5b		

**NOL carryback** (see instructions)

Loss year		C Amount allowed to be carried back
A Beginning date (mm-dd-yyyy)	B Ending date (mm-dd-yyyy)	

5c Total NOL carryback (add column C amounts) .....	●	5c		
5d Subtotal (add lines 5a, 5b, and 5c) .....	●	5d		
5e NOL carryforwards that have expired .....	●	5e		
5f NOL carryforwards unavailable for use in the current tax year .....	●	5f		
5g Add lines 5e and 5f .....	●	5g		
5 Total NOLs available to be used in the current tax year (subtract line 5g from line 5d) .....	●	5		
6 NOL to be used in the current tax year .....	●	6		

**Computation of NOL carryforward** (see instructions)

7a NOL incurred in the current tax year .....	●	7a		
7b Net NOLs available (add lines 5, 5f, and 7a) .....	●	7b		
7c NOL carryforwards from members <b>who left</b> the group during the current tax year .....	●	7c		
7d Add lines 6 and 7c .....	●	7d		
7 NOL available to be carried forward (subtract line 7d from 7b) .....	●	7		





