### Net Operating Loss Deduction (NOLD)

#### Legal name of corporation

Attach to Form CT-3 or CT-3-A

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 *Tax rates schedule* in Form CT-3-I or CT-3-A-I
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)
3. Subtract line 2 from line 1 (see instructions)
4. Maximum amount of the NOLD to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)
5. Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired
6. NOLD to be used in the current tax year (Enter the lesser of line 4 or line 5. Enter here and on Form CT-3 or CT-3-A, Part 3, line 18.)
7. Unused NOLD to be carried forward to future tax years (subtract line 6 from line 5)

### Schedule A – Table of apportioned business income or loss (see instructions)

<table>
<thead>
<tr>
<th>A</th>
<th>Tax period beginning and ending dates</th>
<th>B</th>
<th>Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A</th>
<th>C</th>
<th>When column B is not a loss, enter the ending dates of the tax period(s) that generated an NOL used to reduce the amount in column B (see instr.; if necessary)</th>
<th>D</th>
<th>Election to waive carryback</th>
</tr>
</thead>
<tbody>
<tr>
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</tbody>
</table>

**Note:** You must complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.