



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.

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	•	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 Maximum allowable 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; do not enter less than zero)	•	4		
Computation of available net operating losses (NOLs) (see instructions)				
5a NOLs incurred on or after January 1, 2015 and before current year, which have not been previously used	•	5a		
5b NOL incurred in the current year	•	5b		
5c Carryback of NOL from a subsequent year	•	5c		
5d Add lines 5a through 5c	•	5d		
5e NOLs expired before current year	•	5e		
5 Total NOLs available in this period (subtract line 5e from line 5d)	•	5		
6 NOLD to be used in the current tax year (see instructions)	•	6		
7 Unused NOLD (subtract line 6 from line 5; do not enter less than zero)	•	7		

Schedule A – Apportioned business income or loss (must be completed for each tax period; see instructions)

A Tax period beginning and ending dates	B Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column A	C 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)	D Election to waive carryback

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

**Schedule B – New members included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)**

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

**Schedule C – Former members not included in the combined group for the current tax period;
Form CT-3-A filers only (see instructions)**

A Name	B EIN	C NOL available at the beginning of this tax period	D Beginning date of this tax period (mm-dd-yy)	E Ending date of this tax period (mm-dd-yy)

