



Net Operating Loss Deduction (NOLD)

CT-3.4

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 (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 new members who entered the group during the current tax year	•	5b		
5c NOL carryback	•	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 who left 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		



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

If you are making the election to waive carryback of the current-year NOL, mark an **X** in the box

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 <i>(see instr.; if necessary)</i>

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)	F Subject to IRC §§ 381-384 or SRLY
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**Schedule C – Former members not included in the combined group at the end of the current
tax period; Form CT-3-A filers only (see instructions)**

A Name	B EIN	C NOL available upon leaving the combined group		Former member's tax period in combined group	
				D Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)

