Department of Taxation and Finance



## **Net Operating Loss Deduction (NOLD)**

**CT-3.4** 

Leg	al name of corporation				Employe	er identification nu	mber (EIN)
L Atta	ch to Form CT-3 or CT-3-A; see Form CT-3.4	-I before completing.					
<b>A</b> If	you are making the election to waive carrybacarryback in instructions)						•
4	Multiply Form CT 2 or CT 2 A Port 2 line 1	7 by your appropriate	huoin	oos incomo hace	tay rata		
1	Multiply Form CT-3 or CT-3-A, Part 3, line 1 for the current year from the <i>Tax rates sch</i>					1	
2	Enter the greater of the capital base tax or the					1	
_	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1					2	
3	Subtract line 2 from line 1					3	
	NOLD that is required to be utilized, if availa				- F		
·	rate used for line 1; do not enter less than zero	,			I	4	
Con	nputation of net operating loss (NOL) to be					-	
	NOL carryforward from prior year's Form C1						
	NOL carryforwards from <b>new</b> members who						
	during the current tax year		• 5b				
NOI	_ carryback (see instructions)						
	Loss year	С					
	A B	Amount allowed					
	Beginning date Ending date	to be carried back					
	(mm-dd-yyyy) (mm-dd-yyyy)						
				I			
5c	Total NOL carryback (add column C amounts)						
5d	Subtotal (add lines 5a, 5b, and 5c)			 		5d	
5e	NOL carryforwards that have expired  NOL carryforwards unavailable for use in the current tax year						
5f		•				Ea	
5g 5	Add lines 5e and 5f				- F	5g 5	
6	,			om ime 5a)	•	5	
	nputation of NOL carryforward (see instruction		• 0				
	7a NOL incurred in the current tax year					7a	
	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	
	NOL available to be carried forward (subtract					7	
	(**************************************	,			L	·	

## 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	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)		

**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	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

## 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		
			Beginning date (mm-dd-yy)	E Ending date (mm-dd-yy)	