Department of Taxation and Finance



Net Operating Loss Deduction (NOLD)

CT-3.4

Leg	al name of corporation				Employe	er identification nu	umber (EIN)
File	with 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 in instructions)	•			,		•
1	Multiply Form CT-3 or CT-3-A, Part 3, line 1 for the current year from the <i>Tax rates scl</i>					1	
2	Enter the greater of the capital base tax or t					•	
_	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)					2	
3	Subtract line 2 from line 1					3	
	NOLD that is required to be utilized, if available (divide line 3 by the same business income base						
	rate used for line 1; do not enter less than zero)				4	
Con	nputation of net operating loss (NOL) to be	e used (see instructions	s)				
5a	NOL carryforward from prior year's Form C7	Γ-3.4	• 5a				
5b	NOL carryforwards from new members who entered the group						
	during the current tax year		• 5b				
NOL	carryback (see instructions)						
	Loss year	С					
	A B Beginning date Ending date	Amount allowed to be carried back					
	(mm-dd-yyyy) (mm-dd-yyyy)						
			_				
			_				
_			-				
5c	Total NOL carryback (add column C amounts)					Ed	
5d	Subtotal (add lines 5a, 5b, and 5c)				•	5d	
5e 5f	NOL carryforwards that have expired NOL carryforwards unavailable for use in the current tax year •						
5q	Add lines 5e and 5f	-				5g	
5 5	Total NOLs available to be used in the current tax year (subtract line s				- F	5	
6	NOL to be used in the current tax year	-					
	nputation of NOL carryforward (see instruction		<u> </u>		I		
	7a NOL incurred in the current tax year (if applicable, complete Worksheet for line 7a)					7a	
	Net NOLs available (add lines 5, 5f, and 7a)					7b	
	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	t line 7d from 7b)				7	
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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 file Form CT-3.4 with 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)	