Department of Taxation and Finance

Net Operating Loss Deduction (NOLD)

CT-3.4

NEW YORK STATE 2019

Legal name of corporation	Employer identification number (EIN)

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 *Tax rates schedule* 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	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)*.

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 *(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.*

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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)*