SCHEDULE
PCL
(FORM ET-1)

Alabama Department of Revenue

Consolidated Parent Company Loss Allocation Schedule

ATTACH TO FORM ET-1

2024

PROFORMA SUBSIDIARY NAME AS SHOWN ON FORM ET-1	FEDERAL EMPLOYER IDENTIFICATION NUMBER

SECTION A Consolidated Parent Company Loss. Enter Alabama Taxable Loss, Form ET-1, page 1, line 15. ●

SECTION B **Consolidated Parent Company Loss Allocation** (The Alabama Consolidated Parent Company Loss is not included)

Column 1, Enter the Name of the subsidiary
Column 2, Enter the FEIN of the subsidiary
Column 3, Enter the subsidiary's Total Assets from Form ET-1

Column 1	Column 2	Column 3	Column 4	Column 5
Subsidiary Name	Subsidiary FEIN	Subsidiary Total Assets	Subsidiary % of Consolidated Parent loss allocation (Col. 3 / Total Assets)	Subsidiary loss allocation from Consolidated Parent (Section A * Col.4)
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
Column 3 Total Combined Assets		●	100 %	●
Proforma Subsidiary's Consolidated Group Allocation from Column 5 above (Enter here and on Page 1, line 14 of Form ET-1)				●

Schedule PCL, page 1 will be attached to each separate subsidiary proforma ET-1 return that has assets where the parent allocation loss will be allocated.

ADOR

SCHEDULE
PCL
(FORM ET-1)

Alabama Department of Revenue
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2024

SECTION C Consolidated Loss from ET-1C. Enter Alabama Taxable Loss, Form ET-1C, page 1, line 1 . . . . . ●

SECTION D **Consolidated Group Loss Allocation**

Column 1, Enter the Name of the subsidiary (loss subsidiary only)
Column 2, Enter the FEIN of the subsidiary (loss subsidiary only)
Column 3, Enter the subsidiary's Alabama Loss from the proforma Form ET-1, line 15

Column 1	Column 2	Column 3	Column 4	Column 5
Subsidiary Name	Subsidiary FEIN	Subsidiary Loss	Allocation % (Col. 3 / sum of Col. 3)	Reallocation of Group Loss (Consolidated Loss Section C * Col.4)
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
Column 3 Total Subsidiary Loss		●	**100 %**	●
Proforma Subsidiary's Consolidated Group Loss from Column 5 above				●

Schedule PCL, page 2 will be attached to each separate subsidiary proforma ET-1 return with a net loss (has a contribution to the overall group loss) after parent allocation.

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