

2017

Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations

3805Q

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name, California corporation number, FEIN, and election options for C, S, Exempt, or LLC.

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I Current year NOL. If the corporation does not have a current year NOL, go to Part II.

Table with 6 rows for NOL calculation: Net loss, disaster loss, adjustments, general NOL, and current year NOL.

If the corporation is using the current year NOL to carryback to offset net income for taxable years 2015 and/or 2016, complete Part III, NOL carryback, on Side 2 before completing Part I, lines 7 - 9 below.

Table with 3 rows for NOL carryback: 2017 NOL carryback used to offset 2015 net income, 2017 NOL carryback used to offset 2016 net income, and 2017 NOL carryover to 2018.

Election to waive carryback

Check the box if the corporation elects to relinquish the entire carryback period with respect to 2017 NOL under Internal Revenue Code (IRC) Section 172(b)(3).

Part II NOL carryover and disaster loss carryover limitations. See instructions.

Table with 1 row for Net income minus available balance.

Prior Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code, (c) Type of NOL, (d) Initial loss, (e) Carryover from 2016, (f) Amount used in 2017, (g) Available balance, (h) Carryover to 2018.

Current Year NOLs

Table with 8 columns for Current Year NOLs, including columns for year, code, type of NOL, and carryover.

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

**Part III NOL carryback**

<b>1</b> 2015 Net income – Enter the amount from 2015 Form 100, line 22; Form 100W, line 22; Form 100S, line 20; or taxable income from Form 109, line 9; (but not less than -0-) . . . . .								
<b>2</b> 2016 Net income – Enter the amount from 2016 Form 100, line 22; Form 100W, line 22; Form 100S, line 20; or taxable income from Form 109, line 9; (but not less than -0-) . . . . .								
(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	2015		2016		(i) Carryover to 2018, col. (d) minus [col. (e) plus col. (g)]
				(e) Carryback used – See instructions	(f) After carryback col. (d) minus col. (e)	(g) Carryback used – See instructions	(h) After carryback col. (f) minus col. (g)	
<b>3</b> 2017								
2017								
2017								
2017								
2017								

\*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or NOL attributable to a qualified disaster loss (DIS).

**Part IV 2017 NOL deduction**

<b>1</b> Total the amounts in Part II, line 2, column (f) . . . . .	<b>1</b>	00
<b>2</b> Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21; Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- . . . . .	<b>2</b>	00
<b>3</b> Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17; or Form 109, line 7. . . . .	<b>3</b>	00

Advanced Draft  
as of 08/22/18