This is a miscellaneous form. You do not need to submit it to Treasury for testing. It's provided to you to include in your software.

2019 MICHIGAN Net Operating Loss Deduction

Issued under authority of Public Act 281 of 1967, as amended.

Type or print in blue or black ink.

Include with Form MI-1040 and Schedule 1. All NOL deductions must be supported by MI-1045(s). **Attachment 30**

Filer's First Name	M.I.	Last Name	Filer's Full Social Security No. (Example: 123-45-6789)
If a Joint Return, Spouse's First Name	M.I.	Last Name	Spouse's Full Social Security No. (Example: 123-45-6789)

1. ☐ Check the box and see instructions if there was a change in filing or marital status in any of the years since an NOL was created.

2. Enter Total Group 1 NOLs as a positive number	2.	00
3. Enter Total Group 2 NOLs as a positive number (see instructions)	3.	00
4. **Adjusted Gross Income** from MI-1040, line 10	4.	00
5. **Additions** from Schedule 1, line 9	5.	00
6. **Subtractions** from Schedule 1, line 26 (enter as a negative number)..........................	6.	00
7. **Income subject to tax** **before Michigan NOL deduction.** Combine lines 4 through 6. If negative, enter "0" here and skip to line 12.	7.	00
8. Multiply line 7 by 80% (0.80)	8.	00
9. **Allowable Group 2 NOL.** Enter the lesser of line 3 or line 8...................................	9.	00
10. **Tentative Michigan NOL Deduction.** Add lines 2 and 9.	10.	00
11. **2019 Michigan NOL Deduction.** Enter the lesser of line 7 or line 10 here and on Schedule 1, line 27. Do not complete line 12	11.	00
12. Combine lines 2 and 3. Enter here and on Schedule 1, line 27	12.	00

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