

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

Attach to your California tax return (Form 100, Form 100S, Form 100W, or Form 109).

Corporation name, California corporation number, FEIN, and checkboxes for C Corporation, S Corporation, Exempt Organization, and Limited Liability Company.

Note: 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 from Form 100, 2006 disaster loss, subtraction of disaster loss, new business loss (4a), eligible small business loss (4b), total new business loss (4c), General NOL, and 2006 NOL carryover.

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

Table with 1 row for Net income (loss) and 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 2005, (f) Amount used in 2006, (g) Available balance, (h) Carryover to 2007.

Current Year NOLs

Table with 8 columns for Current Year NOLs, including rows for 2006 with disaster loss (DIS) and carryover amounts.

Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), Title 11 (T11), or Disaster (DIS).

PART III 2006 NOL deduction

Table with 3 rows for 2006 NOL deduction: Total amounts, disaster loss carryover deduction, and final deduction amount.