

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

**2013**

**3805Q**

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

Corporation name	California corporation number
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During the taxable year the corporation incurred the NOL, the corporation was a(n): <input checked="" type="radio"/> <input type="checkbox"/> C corporation <input checked="" type="radio"/> <input type="checkbox"/> S corporation <input checked="" type="radio"/> <input type="checkbox"/> Exempt organization <input checked="" type="radio"/> <input type="checkbox"/> Limited Liability Company (electing to be taxed as a corporation)	FEIN
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If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:

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**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.

<b>1</b> Net loss from Form 100, line 19; Form 100W, line 19; Form 100S, line 16; or Form 109, line 2. Enter as a positive number . . . . .	<b>1</b>	00
<b>2</b> 2013 disaster loss included in line 1. Enter as a positive number . . . . .	<b>2</b>	00
<b>3</b> Subtract line 2 from line 1. If zero or less, enter -0- and see instructions . . . . .	<b>3</b>	00
<b>4 a</b> Enter the amount of the loss incurred by a new business included in line 3 . . . . .	<b>4a</b>	00
<b>b</b> Enter the amount of the loss incurred by an eligible small business included in line 3 . . . . .	<b>4b</b>	00
<b>c</b> Add line 4a and line 4b . . . . .	<b>4c</b>	00
<b>5</b> General NOL. Subtract line 4c from line 3 . . . . .	<b>5</b>	00
<b>6</b> Current year NOL. Add line 2, line 4c, and line 5. See instructions. . . . .	<input checked="" type="radio"/> <b>6</b>	00

If the corporation is using the current year NOL to carryback to offset net income for taxable years 2011 and/or 2012, complete Part III, NOL carryback, on Side 2 **before** completing Part I, lines 7 - 9 below.

<b>7</b> 2013 NOL carryback used to offset 2011 net income. Enter the amount from Part III, line 3, column (f) . . . . .	<b>7</b>	00
<b>8</b> 2013 NOL carryback used to offset 2012 net income. Enter the amount from Part III, line 3, column (h) . . . . .	<b>8</b>	00
<b>9</b> 2013 NOL carryover to 2014. Add line 7 and line 8, then subtract the result from line 6. See instructions. . . . .	<b>9</b>	00

**Election to waive carryback**

Check the box if the corporation elects to relinquish the entire carryback period with respect to 2013 NOL under IRC Section 172(b)(3). By making the election, the corporation is electing to carry an NOL forward instead of carrying it back in the previous two years. Once the election is made, it's **irrevocable**. See instructions.

Continue with Part II, NOL carryover and disaster loss carryover limitations. **Do not** complete Part III, NOL carryback.

**Part II NOL carryover and disaster loss carryover limitations. See Instructions.**

<b>1</b> Net income (loss) – Enter the amount from Form 100, line 19; Form 100W, line 19; Form 100S, line 16 less line 17 (but not less than -0-); or Form 109, line 2 . . . . .	<b>(g)</b> Available balance	
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**Prior Year NOLs**

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below *	(d) Initial loss	(e) Carryover from 2012	(f) Amount used in 2013	(g) Available balance	(h) Carryover to 2014 col. (e) - col. (f)
<b>2</b>				<input checked="" type="radio"/>			<input checked="" type="radio"/>
				<input checked="" type="radio"/>			<input checked="" type="radio"/>
				<input checked="" type="radio"/>			<input checked="" type="radio"/>
				<input checked="" type="radio"/>			<input checked="" type="radio"/>

**Current Year NOLs**

3	Year	Code	Type of NOL	Initial loss	Amount used	Available balance	(h) col. (d) - col. (f)
<b>3</b>	<b>2013</b>		<b>DIS</b>				
<b>4</b>	<b>2013</b>						
	<b>2013</b>						
	<b>2013</b>						
	<b>2013</b>						

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

**Part III NOL carryback**

- 1** 2011 Net income – Enter the amount from 2011 Form 100, line 23; Form 100W, line 23; Form 100S, line 21 (but not less than -0-); or taxable income from Form 109, line 9 . . . . .
- 2** 2012 Net income – Enter the amount from 2012 Form 100, line 23; Form 100W, line 23; Form 100S, line 21 (but not less than -0-); or taxable income from Form 109, line 9 . . . . .

(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss	(e) Carryback limitations 50% of col. (d)	2011		2012		(i) Carryover to 2014 col. (d) minus [col. (f) plus col. (h)]
					(f) Carryback used – See instructions	(g) After carryback col. (e) minus col. (f)	(h) Carryback used – See instructions	(i) After carryback col. (g) minus col. (h)	
<b>3 2013</b>									
<b>2013</b>									
<b>2013</b>									
<b>2013</b>									
<b>2013</b>									

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

**Part IV 2013 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 22; Form 100W, line 22; or Form 100S, line 20. 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 20; Form 100W, line 20; Form 100S, line 18; or Form 109, line 7. . . . .	<input checked="" type="radio"/> <b>3</b>	00