

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

**2011**

**3805Q**

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

Corporation name _____	California corporation number _____  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: \_\_\_\_\_

**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.

1 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
2 2011 disaster loss included in line 1. Enter as a positive number . . . . .	<b>2</b>	00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions . . . . .	<b>3</b>	00
4 a Enter the amount of the loss incurred by a new business included in line 3 . . . . .	<b>4a</b>	00
b Enter the amount of the loss incurred by an eligible small business included in line 3 . . . . .	<b>4b</b>	00
c Add line 4a and line 4b . . . . .	<b>4c</b>	00
5 General NOL. Subtract line 4c from line 3 . . . . .	<b>5</b>	00
6 2011 NOL carryover. Add line 2, line 4c, and line 5. See instructions . . . . .	<b>6</b>	00

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

1 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>If the corporation net income after state adjustments (pre-apportioned income) is \$300,000 or more, see instructions</b> . . . . .	(g) 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 2010	(f) Amount used in 2011		(h) Carryover to 2012 col. (e) - col. (f)
2							

**Current Year NOLs**

3 2011		DIS					col. (d) - col. (f)
4 2011							
2011							
2011							
2011							

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

**Part III 2011 NOL deduction**

1 Total the amounts in Part II, line 2, column (f) . . . . .	<b>1</b>	00
2 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
3 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 . . . . .	<b>3</b>	00