

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

**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 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2. Enter as a positive number.	<b>1</b>	00
2 2017 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 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 2015 and/or 2016, complete Part III, NOL carryback, on Side 2 **before** completing Part I, lines 7 - 9 below.

7 2017 NOL carryback used to offset 2015 net income. Enter the amount from Part III, line 3, column (e).	<input checked="" type="radio"/> <b>7</b>	00
8 2017 NOL carryback used to offset 2016 net income. Enter the amount from Part III, line 3, column (g).	<input checked="" type="radio"/> <b>8</b>	00
9 2017 NOL carryover to 2018. Add line 7 and line 8, then subtract the result from line 6. See instructions.	<input checked="" type="radio"/> <b>9</b>	00

**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). 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.**

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S, line 15 less line 16; or Form 109, line 2; (but not less than -0-)	<input checked="" type="radio"/>	<b>(g)</b> Available balance	
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**Prior Year NOLs**

2	(a) Year of loss	(b) Code – See instructions	(c) Type of NOL – See below*	(d) Initial loss – See instructions	(e) Carryover from 2016	(f) Amount used in 2017	(g) Available balance	(h) Carryover to 2018 col. (e) minus col. (f)
<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"/>			<input checked="" type="radio"/>
<input checked="" type="radio"/>					<input checked="" type="radio"/>			<input checked="" type="radio"/>

**Current Year NOLs**

3	Year	Type of NOL	Initial loss	Carryover from 2016	Amount used in 2017	Available balance	(h) col. (d) minus col. (f) See instructions.
<b>2017</b>		<b>DIS</b>					
<b>2017</b>							
<b>2017</b>							
<b>2017</b>							

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

**Part III NOL carryback**

- 1** 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-) . . . . .
- 2** 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 2017</b>								
<b>2017</b>								
<b>2017</b>								
<b>2017</b>								
<b>2017</b>								

\*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) . . . . .   | <input checked="" type="radio"/> <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- . . . . . | <input type="radio"/> <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. . . . .  | <input checked="" type="radio"/> <b>3</b> |  | 00 |