

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

**2021**

**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"/> C corporation <input type="radio"/> S corporation <input type="radio"/> Exempt organization <input type="radio"/> 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:

**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 2021 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

**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-). <b>If the corporation taxable income is \$1,000,000 or more, see instructions.</b> . . . . .	<input checked="" type="radio"/>	<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 – See instructions	(e) Carryover from 2020	(f) Amount used in 2021	(h) Carryover to 2022 col. (e) minus col. (f)
2 <input checked="" type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>
<input type="radio"/>				<input checked="" type="radio"/>		<input checked="" type="radio"/>

**Current Year NOLs**

3	Year	Type of NOL	Initial loss	Carryover from 2020	Amount used in 2021	(h) col. (d) minus col. (f) See instructions.
3	2021	<b>DIS</b>				
4	2021					
	2021					
	2021					
	2021					

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

**Part III 2021 NOL deduction**

1 Total the amounts in Part II, line 2, column (f) . . . . .	<input checked="" type="radio"/> <b>1</b>		00
2 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- . . . . .	<b>2</b>		00
3 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