

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

2022

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"/> 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
---	------

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	1	00
2 2022 disaster loss included in line 1. Enter as a positive number	2	00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions	3	00
4 a Enter the amount of the loss incurred by a new business included in line 3	4a	00
b Enter the amount of the loss incurred by an eligible small business included in line 3	4b	00
c Add line 4a and line 4b	4c	00
5 General NOL. Subtract line 4c from line 3	5	00
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions.	<input checked="" type="radio"/> 6	00

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

	(g) Available balance	
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"/>	

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 2021	(f) Amount used in 2022	(h) Carryover to 2023 col. (e) minus col. (f)
2 <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	2022	DIS	2022	2022	2022	2022	col. (d) minus col. (f) See instructions.

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

Part III 2022 NOL deduction

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