SCHEDULE
# PCL
(FORM ET-1)

Alabama Department of Revenue
## Consolidated Parent Company Loss Allocation Schedule
**ATTACH TO FORM ET-1**

**2024**

PROFORMA SUBSIDIARY NAME AS SHOWN ON FORM ET-1

FEDERAL EMPLOYER IDENTIFICATION NUMBER

**SECTION A** Consolidated Parent Company Loss. Enter Alabama Taxable Loss, Form ET-1, page 1, line 15. ●

**SECTION B** **Consolidated Parent Company Loss Allocation** (The Alabama Consolidated Parent Company Loss is not included)

Column 1, Enter the Name of the subsidiary
Column 2, Enter the FEIN of the subsidiary
Column 3, Enter the subsidiary's Total Assets from Form ET-1

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Subsidiary Name | Subsidiary FEIN | Subsidiary Total Assets | Subsidiary % of Consolidated Parent loss allocation (Col. 3 / Total Assets) | Subsidiary loss allocation from Consolidated Parent (Section A * Col.4) |
| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
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| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
| **Column 3 Total Combined Assets** . . . . . | | ● | **100 %** | ● |
| **Proforma Subsidiary's Consolidated Group Allocation from Column 5 above (Enter here and on Page 1, line 14 of Form ET-1)** . . . . . | | | | ● |

***Schedule PCL, page 1 will be attached to each separate subsidiary proforma ET-1 return that has assets where the parent allocation loss will be allocated.***

**ADOR**

SCHEDULE
# PCL
(FORM ET-1)

Alabama Department of Revenue
## Consolidated Parent Company Loss Allocation Schedule
**ATTACH TO FORM ET-1**

**2024**

**SECTION C** Consolidated Loss from ET-1C. Enter Alabama Taxable Loss, Form ET-1C, page 1, line 1 . . . . . ●

**SECTION D** **Consolidated Group Loss Allocation**

Column 1, Enter the Name of the subsidiary (loss subsidiary only)
Column 2, Enter the FEIN of the subsidiary (loss subsidiary only)
Column 3, Enter the subsidiary's Alabama Loss from the proforma Form ET-1, line 15

| Column 1 | Column 2 | Column 3 | Column 4 | Column 5 |
|---|---|---|---|---|
| Subsidiary Name | Subsidiary FEIN | Subsidiary Loss | Allocation %<br>(Col. 3 / sum of Col. 3) | Reallocation of Group Loss<br>(Consolidated Loss Section C * Col.4) |
| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
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| ● | ● | ● | ● | ● |
| ● | ● | ● | ● | ● |
| **Column 3 Total Subsidiary Loss** . . . . . | | ● | **100 %** | ● |
| **Proforma Subsidiary's Consolidated Group Loss from Column 5 above** . . . . . | | | | ● |

***Schedule PCL, page 2 will be attached to each separate subsidiary proforma ET-1 return with a net loss (has a contribution to the overall group loss) after parent allocation.***

**ADOR**