

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

2024

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): C corporation S corporation Exempt organization Limited liability company

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 2024 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 6 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-). If the corporation taxable income is \$1,000,000 or more, see instructions. (g) Available balance

Prior Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below, (d) Initial loss - See instructions, (e) Carryover from 2023, (f) Amount used in 2024, (g) Available balance, (h) Carryover to 2025 col. (e) minus col. (f)

Current Year NOLs

Table with 8 columns: (a) Year of loss, (b) Code - See instructions, (c) Type of NOL - See below, (d) Initial loss - See instructions, (e) Carryover from 2023, (f) Amount used in 2024, (g) Available balance, (h) Carryover to 2025 col. (d) minus col. (f) See instructions.

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

Part III 2024 NOL deduction

1 Total the amounts in Part II, line 2, column (f) 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 3 00