



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

Legal name of corporation	Employer identification	n number (EIN)
Attach to Form CT-3 or CT-3-A. All filers complete all schedules.		
CT-3-A filers: Enter the total number of members in the combined group in the current tax perio (see instructions)	d	

Schedule A – PNOLC subtraction pool detail and tax period allotment (see instructions)

All filers: Complete all information each tax period.

CT-3-A filers: Enter all requested information in each column for each combined member that was in the group for the tax period.

A CT-3 filer or CT-3-A combined members						
	Name	EI		If non-taxpayer, mark an X	end date	
Α		•			•	
В		•		•	•	
С		•		•	•	
D		•		•	•	
Е		•		•	•	
F		•		•	•	
G		•			•	
Н				•		
-1				•		
J					•	

	C Tax period count	D Unabsorbed net operating loss (UNOL)	E PNOLC subtraction pool	F PNOLC subtraction allotment %	G Tax period PNOLC subtraction allotment (column E x column F)	H Remaining PNOLC subtraction pool [column E - (column C x column G)]
Α				•		
В	•	•			•	
С	•					
D	•					
Е	•					
F	•					
G	•					
Н	•					
1	•					
J	•			•		
Totals attached	from ed sheet(s)					
1 Tot	als 1	•	•		•	•

S	chedule B – Overall limitation on PNOLC subtraction (All filers must comp	ole	ete	Schedule B)	
1	Apportioned business income after addback for the current tax period (from Form CT-3 or CT-3-A,				
	Part 3, line 15; if zero or less, enter 0 on line 5)	•	1		
2	Multiply line 1 by your appropriate business income base tax rate for the current tax period from				
	the Tax rates schedule table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I (round the result up to the next				
	highest whole dollar)	•	2		
3	Greater of the capital base tax or the fixed dollar minimum tax for the current tax period				
	(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)	•	3		
4	Subtract line 3 from line 2 (if zero or less, enter 0)		4		
	Maximum amount of the PNOLC subtraction to be deducted in the current tax period (if line 4 is zero				
	enter 0 ; otherwise, divide line 4 by the same tax rate used for line 2)	•	5		
S	chedule C – Computation of PNOLC subtraction used and unused ame (see instructions)	οι	ınt	carried forward	
1	Tax period PNOLC subtraction allotment (from Schedule A, line 1, column G)	•	1		
2	Unused PNOLC subtraction carried forward from prior tax period (see instructions)	•	2		
3	PNOLC subtraction available for use this tax period (add lines 1 and 2)	•	3		
4	PNOLC subtraction used in the current tax period (see instructions)	•	4		
5	Unused PNOLC subtraction to be carried forward (see instructions)	•	5		
	Remaining PNOLC subtraction pool (from Schedule A, line 1, column H)				

Note: You **must** complete and attach Form CT-3.3 to Form CT-3 or CT-3-A for each tax period for which you or any member of the combined group claim a PNOLC subtraction or carry a PNOLC subtraction balance.

