



Prior Net Operating Loss Conversion (PNOLC) Subtraction

CT-3.3

| | |
|---------------------------|--------------------------------------|
| Legal name of corporation | Employer identification number (EIN) |
|---------------------------|--------------------------------------|

Attach to Form CT-3 or CT-3-A. All filers complete all schedules.

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 | | | | B Base year end date |
|--|------|-----|-----------------------------------|-------------------------|
| | Name | EIN | If non-taxpayer, mark an X | |
| A | | | <input type="checkbox"/> | |
| B | | | <input type="checkbox"/> | |
| C | | | <input type="checkbox"/> | |
| D | | | <input type="checkbox"/> | |
| E | | | <input type="checkbox"/> | |
| F | | | <input type="checkbox"/> | |
| G | | | <input type="checkbox"/> | |
| H | | | <input type="checkbox"/> | |
| I | | | <input type="checkbox"/> | |
| J | | | <input type="checkbox"/> | |

| | C Tax period count | D Unabsorbed net operating loss (UNOL) | E PNOLC subtraction pool | F PNOLC subtraction allotment % | G Tax period PNOLC subtraction allotment <i>(column E x column F)</i> | H Remaining PNOLC subtraction pool <i>[column E - (column C x column G)]</i> |
|-------------------------------|-----------------------|---|-----------------------------|------------------------------------|---|--|
| A | | | | | | |
| B | | | | | | |
| C | | | | | | |
| D | | | | | | |
| E | | | | | | |
| F | | | | | | |
| G | | | | | | |
| H | | | | | | |
| I | | | | | | |
| J | | | | | | |
| Totals from attached sheet(s) | | | | | | |
| 1 | 1 | | | | | |



Schedule B – Overall limitation on PNOLC subtraction *(All filers must complete Schedule B)*

| | | | | |
|---|---|---|---|--|
| 1 | Apportioned business income after addback for the current tax period <i>(from Form CT-3 or CT-3-A, Part 3, line 15; if zero or less, enter 0 on line 5)</i> | • | 1 | |
| 2 | Multiply line 1 by your appropriate <i>business income base</i> tax rate for the current tax period from the <i>Tax rates schedule</i> table 1, 2, 3, or 4 in Form CT-3-I or CT-3-A-I <i>(round the result up to the next highest whole dollar)</i> | • | 2 | |
| 3 | Greater of the capital base tax or the fixed dollar minimum tax for the current tax period <i>(from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)</i> | • | 3 | |
| 4 | Subtract line 3 from line 2 <i>(if zero or less, enter 0)</i> | • | 4 | |
| 5 | Maximum amount of the PNOLC subtraction to be deducted in the current tax period <i>(if line 4 is zero, enter 0; otherwise, divide line 4 by the same tax rate used for line 2)</i> | • | 5 | |

Schedule C – Computation of PNOLC subtraction used and unused amount carried forward
(see instructions)

| | | | | |
|---|--|---|---|--|
| 1 | Tax period PNOLC subtraction allotment <i>(from Schedule A, line 1, column G)</i> | • | 1 | |
| 2 | Unused PNOLC subtraction carried forward from prior tax period <i>(see instructions)</i> | • | 2 | |
| 3 | PNOLC subtraction available for use this tax period <i>(add lines 1 and 2)</i> | • | 3 | |
| 4 | PNOLC subtraction used in the current tax period <i>(see instructions)</i> | • | 4 | |
| 5 | Unused PNOLC subtraction to be carried forward <i>(see instructions)</i> | • | 5 | |
| 6 | Remaining PNOLC subtraction pool <i>(from Schedule A, line 1, column H)</i> | • | 6 | |
| 7 | Unexhausted PNOLC subtraction <i>(add lines 5 and 6)</i> | • | 7 | |

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.

