Attach to Form CT-3 or CT-3-A

1 Multiply Form CT-3 or CT-3-A, Part 3, line 17, by your appropriate business income base tax rate for the current year from the Tax rates schedule in Form CT-3-I or CT-3-A-I (small business taxpayers, see instructions)
2 Enter the greater of the capital base tax or the fixed dollar minimum tax for the current tax year (from Form CT-3 or CT-3-A, Part 2, line 1b or 1c)
3 Subtract line 2 from line 1 (see instructions)
4 Maximum amount of the NOLD to be deducted in the current tax year (divide line 3 by the same business income base tax rate used for line 1)
5 Balance of net operating losses incurred in tax years beginning on or after January 1, 2015, not previously used or expired
6 NOLD to be used in the current tax year (Enter the lesser of line 4 or line 5. Enter here and on Form CT-3 or CT-3-A, Part 3, line 18.)
7 Unused NOLD to be carried forward to future tax years (subtract line 6 from line 5)

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## Schedule A - Table of apportioned business income or loss (see instructions)

| $\begin{gathered} \text { A } \\ \text { Tax period beginning and } \\ \text { ending dates } \end{gathered}$ | B <br> Amount from Form CT-3 or CT-3-A, Part 3, line 17 for the period in column $A$ | C <br> When column $B$ is not a loss, enter all the tax period(s) that generated an NOL used to reduce the amount in column B (see instructions) | D <br> Election to waive carryback |
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Note: You must complete and attach Form CT-3.4 to Form CT-3 or CT-3-A each tax year.

