

Net Operating Loss Carryforward Calculation (§11-24-6 (d))

COLUMN 1		COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7
Month and Year of Loss		Name & FEIN of Consolidated Parent Corporation*	Amount of West Virginia Net Operating Loss	Amount <i>carried back</i> to years prior to <u>loss year</u>	Amount <i>carried forward</i> to years prior to <u>this year</u>	Amount being used this year	Remaining <u>unused</u> net operating loss
MM	YYYY						
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
			.00	.00	.00	.00	.00
West Virginia net operating loss carryforward for current tax year							
Sum of column 6 – Enter on Form CNF-120, line 16						.00	

FEIN

\*Net operating loss carryforwards that were earned by a parent corporation that filed a consolidated return before January 1, 2009 may be applied as a deduction from the West Virginia taxable income of any member of the taxpayer’s controlled group until the net operating loss carryforward is used or expires. If applicable, provide the name and FEIN of the consolidated parent corporation that claimed a net operating loss carryforward prior to January 1, 2009. **If this is not applicable, skip this column.**