



**WORKSHEET FOR APPORTIONMENT OF NET OPERATING LOSS (NOL)**

(SEE RSA 77-A:4, XIII)

Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2023** or  
other taxable period beginning:

and ending:

MMDDYYYY

1 The amount of the current period NOL (See entity type line references below)

1

	<u>July 1, 2005 - Tax Year 2010</u>	<u>Tax Year 2011</u>	<u>Tax Year 2012 - Present</u>
Proprietorship:	Line 6 of NH-1040	Line 3 adjusted by Line 4 of NH-1040	Line 5 of NH-1040
Fiduciary:	Line 6 of NH-1041	Line 3 adjusted by Line 4 of NH-1041	Line 5 of NH-1041
Partnership:	Line 5 of NH-1065	Line 3 adjusted by Line 4 of NH-1065	Line 5 of NH-1065
Corporation:	Line 1(c) of NH-1120	Line 3 adjusted by Line 4 of NH-1120	Line 5 of NH-1120
Combined:	Line 1(c) of NH-1120-WE	Line 1(c) of NH-1120-WE	Line 11(c) of NH-1120-WE

2 Current period apportionment percentage from Form DP-80, expressed to six decimal places

2

3 Apportionment limitations (Line 1 multiplied by Line 2)

3

4 Statutory limitations (See instructions above)

4

5 New Hampshire NOL available for carryforward (the lesser amount of Line 3 or Line 4)

5

**WORKSHEET FOR APPORTIONMENT OF NET OPERATING LOSS (NOL) - INSTRUCTIONS**

**LINE 1**

Enter this tax period's NOL as defined in the United States Income Tax Regulations relative to IRC § 172 in effect pursuant to RSA 77-A:4, XIII. If a gain or zero, **DO NOT** use this worksheet. (Business organizations not qualifying for treatment as a Subchapter "C" Corporation under the IRC should calculate their NOL as if the business organization were a Subchapter "C" Corporation). Use the line references that correspond with the tax year for which this form is being used.

**LINE 2**

Enter the current tax period's New Hampshire apportionment percentage from Form DP-80, Line 1(c), expressed to six decimal places.

**LINE 3**

Enter the amount of Line 1 multiplied by Line 2.

**LINE 4**

For taxable periods ending from July 1, 2005 to December 31, 2012, \$1,000,000 is the maximum amount that may be carried forward each year.

For taxable periods ending on or after January 1, 2013 forward, \$10,000,000 is the maximum amount that may be carried forward each year.

**LINE 5**

Enter the lesser of Line 3 or Line 4. This is your New Hampshire NOL available from the current tax period for carryforward. Enter this amount on Form DP-132 or DP-132-WE, Column B.

COMBINED FILERS: Rev 303.03(d) states, with regard to NOLs for combined filers, that each business organization subject to RSA 77-A shall treat its apportioned share of the combined loss amount as a tax attribute that remains with that business organization. The individual member's net operating loss, pursuant to RSA 77-A:4, XIII applied to the individual member's allocated portion of the BPT liability, should be tracked in the event of an individual member's disposition or acquisition.