





FEDERAL IDENTIFICATION NUMBER

Grid for Federal Identification Number

4 Type of return filed in 2010:  355  355U  355S  Other

a. 2010 pre-apportionment net operating loss ..... 4a

b. 2010 amount of pre-apportionment NOL used in prior years and adjustments ..... 4b

c. 2010 remaining pre-apportionment loss. Subtract line 4b from line 4a ..... 4c

d. 2010 apportionment factor from the loss year ..... 4d

e. 2010 post-apportionment NOL. Multiply line 4c by line 4d ..... 4e

f. 2010 post-apportionment loss used in prior years ..... 4f

g. 2010 loss available. Subtract line 4f from line 4e ..... 4g

Grid for lines 4a through 4g

5 Type of return filed in 2011:  355  355U  355S  Other

a. 2011 pre-apportionment net operating loss ..... 5a

b. 2011 amount of pre-apportionment NOL used in prior years and adjustments ..... 5b

c. 2011 remaining pre-apportionment loss. Subtract line 5b from line 5a ..... 5c

d. 2011 apportionment factor from the loss year ..... 5d

e. 2011 post-apportionment NOL. Multiply line 5c by line 5d ..... 5e

f. 2011 post-apportionment loss used in prior years ..... 5f

g. 2011 loss available. Subtract line 5f from line 5e ..... 5g

Grid for lines 5a through 5g

6 Total available loss. Add row g of lines 1 through 5 ..... 6

7 Massachusetts taxable income before net operating loss deduction (from 2012 Schedule E, line 25) ..... 7

8 Loss carryover deduction. Enter the amount from line 6 but not greater than the amount in line 7 ..... 8

Grid for lines 6 through 8