



**NET OPERATING LOSS (NOL) DEDUCTION FOR COMBINED GROUPS**

See Form DP-132 for instructions

Principal New Hampshire Business Organization Name

Taxpayer Identification Number

For the CALENDAR year **2019**  
or other taxable period beginning:

MMDDYYYY

and ending:

MMDDYYYY

Nexus Member Name

Federal Employer ID Number, Social Security  
Number or Department ID Number

	<b>Column A</b> Ending date of tax year in which NOL occurred as calculated, per applicable statute and administrative rule	<b>Column B</b> NOL amount available for carryforward. See instructions for limitations from DP-131-A	<b>Column C</b> Amount of NOL carry forward which has been used in taxable periods prior to this taxable period	<b>Column D</b> Amount of NOL to be used as a deduction in this taxable period	<b>Column E</b> Amount of NOL to carry forward to future taxable periods
1	<input type="text"/>				
2	<input type="text"/>				
3	<input type="text"/>				
4	<input type="text"/>				
5	<input type="text"/>				
6	<input type="text"/>				
7	<input type="text"/>				
8	<input type="text"/>				
9	<input type="text"/>				
10	<input type="text"/>				
11					

Line 11 - Total Columns B, C, D, & E (Sum Lines 1 - 10 in each respective column).

The amount of NOL carryforward deducted this taxable period is Column D, Line 11. If you have more than one Form DP-132-WE total all Line 11 D amounts to calculate your NOL carryforward deduction.

This is the amount to be reported on the applicable Business Profits Tax return. This amount cannot reduce New Hampshire Adjusted Gross Business Profits below zero. Use additional Forms DP-132-WE if you have NOL carryforward deduction(s) for more than one entity.

**NOTE:** Column B less Column C should equal the sum of Column D plus Column E.