Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Corporations

Attach to Form 100, Form 100W, Form 100S, or Form 109.

Corporation name	California corporation number

During the taxable year the corporation incurred the NOL, the corporation was a(n): ⊙ ☐ C corporation
⊙ ☐ S corporation ⊙ ☐ Exempt organization ⊙ ☐ Limited liability company (electing to be taxed as a corporation)

FEIN

If the corporation previously filed California tax returns under another corporate name, enter the corporation name and California corporation number:
⊙ _____

If the corporation is included in a combined report of a unitary group, see instructions, General Information C, Combined Reporting.

Part I   Current year NOL. If the corporation does not have a current year NOL, go to Part II.

1 Net loss from Form 100, line 18; Form 100W, line 18; Form 100S, line 15; or Form 109, line 2.
Enter as a positive number . . . . ⊙ **1** _____ 00
2 2025 disaster loss included in line 1. Enter as a positive number . . . . ⊙ **2** _____ 00
3 Subtract line 2 from line 1. If zero or less, enter -0- and see instructions. . . . . ⊙ **3** _____ 00
4 a Enter the amount of the loss incurred by a new business included in line 3 . . . . ⊙ **4a** _____ 00
  b Enter the amount of the loss incurred by an eligible small business included in line 3 . . ⊙ **4b** _____ 00
  c Add line 4a and line 4b . . . . ⊙ **4c** _____ 00
5 General NOL. Subtract line 4c from line 3 . . . . ⊙ **5** _____ 00
6 Current year NOL. Add line 2, line 4c, and line 5. See instructions . . . . ⊙ **6** _____ 00

Part II   NOL carryover and disaster loss carryover limitations. See instructions.

1 Net income – Enter the amount from Form 100, line 18; Form 100W, line 18; Form 100S,
line 15 less line 16; or Form 109, line 2; (but not less than -0-).
If the corporation taxable income is $1,000,000 or more, see instructions. . . . . ⊙

	(g) Available balance	

Prior Year NOLs

(a) Year of loss	**(b)** Code – See instructions	**(c)** Type of NOL – See below*	**(d)** Initial loss – See instructions	**(e)** Carryover from 2024	**(f)** Amount used in 2025		**(h)** Carryover to 2026 col. (e) minus col. (f)
2 ⊙	⊙	⊙	⊙	⊙	⊙		⊙
⊙	⊙	⊙	⊙	⊙	⊙		⊙
⊙	⊙	⊙	⊙	⊙	⊙		⊙
⊙	⊙	⊙	⊙	⊙	⊙		⊙

Current Year NOLs

Col. (d) minus col. (f) See instructions.

3 2025		DIS					
4 2025							
2025							
2025							
2025							

*Type of NOL: General (GEN), New Business (NB), Eligible Small Business (ESB), or Disaster (DIS).

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Part III   2025 NOL deduction

1 Total the amounts in Part II, line 2, column (f) .... ◉ **1** _____ |00

2 Enter the total amount from line 1 that represents disaster loss carryover deduction here and on Form 100, line 21;
   Form 100W, line 21; or Form 100S, line 19. Form 109 filers enter -0- .... **2** _____ |00

3 Subtract line 2 from line 1. Enter the result here and on Form 100, line 19; Form 100W, line 19; Form 100S, line 17;
   or Form 109, line 7 .... ◉ **3** _____ |00

Part IV   Total NOL carryover available for future years

1 Total the amounts in Part II, line 2, column (h) and Part II, line 4, column (h) and exclude any
   amount that represents disaster loss carryover .... ◉ **1** _____ |00