



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

Principal New Hampshire Business Organization Name

Taxpayer Identification Number

MMDDYYYY

For the CALENDAR year **2025** or other taxable period beginning:

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.	<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>(see instructions)</b>	<b>COLUMN E</b> Amount of NOL to carry forward to future taxable periods.
1	<input style="width: 100%; height: 20px;" type="text"/>				
2	<input style="width: 100%; height: 20px;" type="text"/>				
3	<input style="width: 100%; height: 20px;" type="text"/>				
4	<input style="width: 100%; height: 20px;" type="text"/>				
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9	<input style="width: 100%; height: 20px;" type="text"/>				
10	<input style="width: 100%; height: 20px;" type="text"/>				
11					

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

Subtract Line 11, Column C from Line 11, Column B to obtain the NOL available to be reported on the Combined Business Profits Tax return.

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

Line 11, Column D and Column E are the amounts to be reported on the Combined Business Profits Tax return for NOL to be used as a deduction in this taxable period and NOL carryforward, respectively. If you have more than one Form DP-132-WE total all Line 11, Column D and Column E amounts (in each respective column) to calculate your NOL deduction and NOL carryforward, respectively (see instructions).

**NOTES:**

- Column B less Column C should equal the sum of Column D plus Column E.
- Use additional Forms DP-132-WE if you have NOL deduction(s) for more than one nexus member.