2019

## Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations — Individuals, Estates, and Trusts

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- 42	K I B	-	•

	ch to your California tax return.	SSN or ITIN		
Name	s as shown on return			
		FEIN		
Part	■ Computation of Current Year NOL for Individuals, Estates, and Trusts. If you do not have a current year	ar NOL on to Part II		
	tion A — California Residents Only (Nonresidents go to Section B.)	ar NOL, go to rait ii.		
	30 10 0001011 2.1,			
1 /	Adjusted gross income from 2019 Form 540, line 17. If negative, use brackets. Estates and Trusts, begin on	line 3	1	00
2	temized deductions or standard deduction from 2019 Form 540, line 18		2 (	00)
3 8	a Combine line 1 and line 2. (Estates and Trusts, enter taxable income, see instructions.) If negative, use by	ackets.		
	If positive, enter -0- here and on line 25. Do not complete the rest of Section A. You do not have a curren	t year NOL.		i
	Complete Part II and Part III if you have a carryover from prior years		3a	00
I	b 2019 declared disaster loss included in line 3a. Enter as a positive number		3b	00
(	Combine line 3a and line 3b. If negative, use brackets and continue to line 4. If zero or more, do not com-	olete the		
	rest of Part I. Enter the amount from line 3b, if any, in Part III, line 3, column (d) and complete			
	Part II and Part III as instructed		3c	00
Enter	amounts on line 4 through line 24 as if they were all <b>positive</b> numbers. See instructions.			
	Nonbusiness capital losses			
	Nonbusiness capital gains			
	If line 4 is more than line 5, enter the difference; otherwise, enter -0- $\dots $ <b>6</b> _	00		
7	If line 4 is less than line 5, enter the difference; otherwise, enter -0	00		
	Nonbusiness deductions			
9	Nonbusiness income other than capital gains			
	Add line 7 and line 9	00		1
	If line 8 is more than line 10, enter the difference; otherwise, enter -0-		11	00
	If line 8 is less than line 10, enter the difference; otherwise, enter -0 12 00			
	Business capital losses			
	Business capital gains	1		
	Add line 12 and line 14			
	If line 13 is more than line 15, enter the difference; otherwise, enter -0			
	Add line 6 and line 16	00		
	Enter the loss, if any, from line 8 of Schedule D (540). Estates and Trusts, enter the loss,			
	f any, from line 9, column (c), of Schedule D (541). If you do not have a loss on that line, skip line 18	1		
	through line 21 and enter on line 22 the amount from line 17	00		
	Enter the loss, if any, from line 9 of Schedule D (540). Estates and Trusts, enter the loss,	1		
	f any, from line 10 of Schedule D (541). Enter as a positive number			
	If line 18 is more than line 19, enter the difference; otherwise, enter -0		•4	1
	If line 19 is more than line 18, enter the difference; otherwise, enter -0			
	Subtract line 20 from line 17. If zero or less, enter -0	_	22	
	NOL and disaster loss carryovers from prior years. See instructions		23	
	Add lines 11, 21, 22, and 23		24	00
	Current Year NOL. Combine line 3c and line 24. If more than zero, enter -0 You do not have a current year			
	NOL to carryover		25	00

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		(a) Enter total amounts	(b) Enter amounts	(c) Enter amounts	(d) Enter amounts	(e) Total
		as if you were a CA resident for entire year.	earned or received from CA sources if you were a nonresident for the entire year.	earned or received during the portion	earned or received from CA sources during the portion of the year you were a nonresident.	Combine columns (c) and (d)
1	Adjusted gross income. See instructions.					
_	If negative, use brackets 1 _					
2	Itemized deductions or standard deduction.		\( \)	,	,	/
_	See instructions		1	)	(	/(
3	a Combine line 1 and line 2. See instructions 3a _					
	<b>b</b> 2019 declared disaster loss included					
	in line 3a. Enter as a positive number 3b _					
	c Combine line 3a and line 3b. If negative,					
	use brackets and continue to line 4 3c					
nte	r amounts on line 4 through line 24 as if they were all	<b>positive</b> numbers.				
	Nonbusiness capital losses 4					
	Nonbusiness capital gains					
6	If line 4 is more than line 5, enter the					
_	difference; otherwise, enter -0 6 _					
1	If line 4 is less than line 5, enter the					
	difference; otherwise, enter -0					
ŏ	Nonbusiness deductions					<del> </del>
9	Nonbusiness income other than capital gains 9					
	Add line 7 and line 9			<b>—</b>		
11	If line 8 is more than line 10, enter the					
	difference; otherwise, enter -0					
12	If line 8 is less than line 10, enter the					
	difference; otherwise, enter -0		<del></del>			
13	Business capital losses				<u> </u>	
14	Business capital gains					
	Add line 12 and line 14		<del>                                     </del>	-		
lb	If line 13 is more than line 15, enter the					
	difference; otherwise, enter -0					
	Add line 6 and line 16					
Ιŏ	Enter the loss, if any, from line 4 of					
	Schedule D (540NR) Worksheet for nonresidents			Y .		
	and part-year residents. See instructions 18					
19	Enter the loss, if any, from line 5 of Schedule D					
	(540NR) Worksheet for nonresidents and part-year residents. Enter as a positive number 19					
20	If line 18 is more than line 19, enter the					
20	difference; otherwise, enter -0 20 _					
21	If line 19 is more than line 18, enter the					
	difference; otherwise, enter -0					
22	Subtract line 20 from line 17. If zero or less,		, , , , , , , , , , , , , , , , , , ,			
	enter -0					
23	NOL and disaster loss carryovers from prior					
LU	vears	7				
24	Add lines 11, 21, 22, 23					
	Current Year NOL. Combine line 3c and line 24.					
	If more than zero, enter -0		•			•

Part II	Natarmina 2010 Ma	dified Taxable Income	(MTI) Resure to rea	nd the instructions for	Dart II				
		utions					00		
							00		
Enter amounts on line 2 through line 5 as if they were all <b>positive</b> numbers.  2 Capital loss deduction included in line 1									
3 Disaster loss carryover included in line 1									
4 NOL carryover included in line 1									
<b>5</b> Adjust	5 Adjustments to itemized deductions. See instructions								
<b>6</b> MTI. C	ombine line 1 throu	gh line 5. If line 6 is zer	ro or less, enter -0			6 _	00		
Part III	NOL Carryover and	Disaster Loss Carryov	ver Limitations. See I	nstructions.					
					Ç.X	(g) Available balance	_		
_ <b>1</b> MTI fr	om Part II, line 6		<u> </u>		1				
Prior Year I	NOLs			•	10				
(a)	(b)	(c)	(d)	(e)	(f)		(h)		
Year of	Code	Type of NOL	Initial loss	Carryover	Amount used		Carryover to 2020		
loss	See instructions	See below*		from 2018	in 2019		col. (e) minus col. (f)		
2 💿	•	•	•	•	•		•		
•	•	•	•	0	•		•		
•	•	•	•	•	0		•		
•	•	•	•	lacksquare	•		•		
Current Yea	ar NOLs						col. (d) minus col. (f) See Instructions		
3 2019	•	● DIS	•		•		•		
4 2019	•	0	•				•		
2019	•	0	•				•		
2019	•	•	•				•		
*Type of NO	<b>DL</b> : General (GEN), I	New Business (NB), Eli	gible Small Business	(ESB), or Disaster (DI	S).				
6 Disaste	er loss carryover. En	nter the total loss carry	over amounts in colur	nn (h) that are the res	ult of disaster losses	● 6_	00		

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