



Schedule U-NOLS Member's Shared Loss Carryover

| For calendar year 2009 or taxable period beginning | 2009 and ending | |
|--|-------------------------------|------------------------------|
| Member's name | Federal Identification number | Unitary business identifier |
| ▶ | ▶ | |
| Name of principal reporting corporation | Federal Identification number | Combined group year-end date |
| ▶ | ▶ | |

Taxable Income to Which a Shared NOL May Be Applied

| | | |
|---|-----------|--|
| 1 Member's Massachusetts apportioned share of section 1231 gain from this unitary business. Enter "0" if a loss ▶ | 1 | |
| 2 Member's Massachusetts apportioned share of net capital gain or (loss) from this unitary business ▶ | 2 | |
| 3 Subtotal of capital gain from this unitary business. Combine lines 1 and 2 and enter the total but not less than "0" ▶ | 3 | |
| 4 Member's net capital gain from all activities (from Schedule U-ST, line 17) ▶ | 4 | |
| 5 Member's net capital gain from this unitary business against which shared NOL may be taken. This is the smaller of lines 3 or 4. ▶ | 5 | |
| 6 Member's Massachusetts apportioned share of section 1231 loss from this unitary business. Enter a negative number or "0" if a gain is shown on line 1 ▶ | 6 | |
| 7 Member's Massachusetts apportioned share of other income or (loss) from this unitary business ▶ | 7 | |
| 8 Subtotal of member's Massachusetts income from this unitary business. Combine lines 5 through 7 ▶ | 8 | |
| 9 Member's total income allocated or apportioned to Massachusetts for the tax year before deduction of any shared NOL (from Schedule U-ST, line 24) ▶ | 9 | |
| 10 Member's taxable income against which a shared NOL may be taken. If the group is subject to an affiliated group election, enter the amount from Schedule U-ST, line 24. All other taxpayers enter the smaller of lines 8 or 9 ▶ | 10 | |

NOL of Other Members Being Deducted

| | | |
|---|-----------|--|
| 11 Period end date for the oldest tax period for which any other member has an available loss which may be shared losses from tax periods beginning prior to 2009 may not be shared. ▶ | 11 | |
| 12 Amount of shared NOL being deducted by this member (not greater than line 10) ▶ | 12 | |
| 13 Remaining income against which shared NOL may be deducted. Subtract line 12 from line 10 ▶ | 13 | |
| 14 Period end date for the next oldest tax period for which any other member has an available loss which may be shared . . . ▶ | 14 | |
| 15 Amount of shared NOL being deducted by this member (not greater than line 13) ▶ | 15 | |
| 16 Remaining income against which shared NOL may be deducted. Subtract line 15 from line 13 ▶ | 16 | |
| 17 Period end date for the next oldest tax period for which any other member has an available loss which may be shared . . . ▶ | 17 | |
| 18 Amount of shared NOL being deducted by this member (not greater than line 16) ▶ | 18 | |
| 19 Remaining income against which shared NOL may be deducted. Subtract line 18 from line 16 ▶ | 19 | |
| 20 Period end date for the next oldest tax period for which any other member has an available loss which may be shared . . . ▶ | 20 | |
| 21 Amount of shared NOL being deducted by this member (not greater than line 19) ▶ | 21 | |
| 22 Remaining income against which shared NOL may be deducted. Subtract line 21 from line 19 ▶ | 22 | |
| 23 Period end date for the next oldest tax period for which any other member has an available loss which may be shared . . . ▶ | 23 | |
| 24 Amount of shared NOL being deducted by this member (not greater than line 22) ▶ | 24 | |
| 25 Amount of shared NOL being deducted by this member. Combine lines 12, 15, 18, 21 and 24. ▶ | 25 | |