



2011

Massachusetts
Department of
Revenue

Schedule U-NOL

Member's Net Operating Loss Carryover

Member's name	Member's Federal Identification number	Date of most recent ownership change
Name of principal reporting corporation	Federal Identification number of principal reporting corporation	End date of combined group tax year
1 Member's total income allocated or apportioned to Massachusetts for the year		
2 Limitation for the deduction of pre-combination losses		
5th Prior Year (2006). Type of return filed: ☐ 355 ☐ 355C ☐ 355S ☐ Other		
3 Member's pre-apportionment NOL from the 5th prior year		
4 Member's pre-apportionment NOL used in prior years and adjustments		
5 Member's remaining pre-apportionment NOL		
6 Apportionment percentage applicable to this corporation in loss year		
7 Post-apportionment loss. Multiply line 5 by line 6		
8 Post-apportionment loss used in prior years		
9 Post-apportionment loss available		
10 Member's NOL utilized this year against its own income		
11 Member's NOL not used		
12 Member's combined NOL shared with eligible affiliates		
13 Member's NOL remaining at year end which will expire. Subtract line 12 from line 11. Do not reverse apportionment		
4th Prior Year (2007). Type of return filed: ☐ 355 ☐ 355C ☐ 355S ☐ Other		
14 Member's pre-apportionment NOL from the 4th prior year		
15 Member's pre-apportionment NOL used in prior years and adjustments		
16 Member's remaining pre-apportionment NOL		
17 Apportionment percentage applicable to this corporation in loss year		
18 Post-apportionment loss. Multiply line 16 by line 17		
19 Post-apportionment loss used in prior years		
20 Post-apportionment loss available		
21 Member's NOL utilized this year against its own income		
22 Member's NOL not used		
23 Member's combined NOL shared with eligible affiliates		
24 Member's NOL remaining at year end. Subtract line 23 from line 22. Do not reverse apportionment for carryforward		
3rd Prior Year (2008). Type of return filed: ☐ 355 ☐ 355C ☐ 355S ☐ Other		
25 Member's pre-apportionment NOL from the 3rd prior year		
26 Member's pre-apportionment NOL used in prior years and adjustments		
27 Member's remaining pre-apportionment NOL		
28 Apportionment percentage applicable to this corporation in loss year		
29 Post-apportionment loss. Multiply line 27 by line 28		
30 Post-apportionment loss used in prior years		
31 Post-apportionment loss available		
32 Member's NOL utilized this year against own income		

3rd Prior Year (2008) (cont'd.)

33 Member's NOL not used	
34 Member's combined NOL shared with eligible affiliates	
35 Member's NOL remaining at year end. Subtract line 34 from line 33. Do not reverse apportionment for carryforward	

2nd Prior Year (2009). Type of return filed: ☐ 355 ☐ 355U ☐ 355S ☐ Other

36 Member's pre-apportionment NOL from the 2nd prior year	
37 Member's pre-apportionment NOL used in prior years and adjustments	
38 Member's remaining pre-apportionment NOL	
39 Apportionment percentage applicable to this corporation in loss year	
40 Post-apportionment loss. Multiply line 38 by line 39	
41 Post-apportionment loss used in prior years	
42 Post-apportionment loss available	
43 Member's NOL utilized this year against own income	
44 Member's NOL not used	
45 Member's combined NOL shared with eligible affiliates	
46 Member's NOL remaining at year end. Subtract line 45 from line 44. Do not reverse apportionment for carryforward	

1st Prior Year (2010). Type of return filed: ☐ 355 ☐ 355U ☐ 355S ☐ Other

47 Post-apportionment loss	
48 Post-apportionment loss used in prior years (fiscalized members only; see instructions)	
49 Post-apportionment loss available	
50 Member's NOL utilized this year against own income	
51 Member's NOL not used	
52 Member's combined NOL shared with eligible affiliates	
53 Member's NOL remaining at year end. Subtract line 52 from line 51. Do not reverse apportionment for carryforward	

Summary

54 Member's total own NOL utilized. Combine lines 10, 21, 32, 43 and 50	
55 Member's total NOL shared with affiliates. Combine lines 12, 23, 34, 45 and 52	
56 Member's total NOL from prior years available for carryforward. Combine lines 24, 35, 46 and 53	