CORPORATION NAME

FEDERAL IDENTIFICATION NUMBER

Schedule E-2 Loss Carryover Deduction

2012

Type of net operating loss being claimed. Fill in one oval: General New

1 Type of return filed in 2007: 355 355C 355S Other

a. 2007 pre-apportionment net operating loss . . . 1a

b. 2007 amount of pre-apportionment NOL used in prior years and adjustments . . . 1b

c. 2007 remaining pre-apportionment loss. Subtract line 1b from line 1a . . . 1c

d. 2007 apportionment factor from the loss year . . . 1d

e. 2007 post-apportionment NOL. Multiply line 1c by line 1d . . . 1e

f. 2007 post-apportionment loss used in prior years . . . 1f

g. 2007 loss available. Subtract line 1f from line 1e . . . 1g

2 Type of return filed in 2008: 355 355C 355S Other

a. 2008 pre-apportionment net operating loss . . . 2a

b. 2008 amount of pre-apportionment NOL used in prior years and adjustments . . . 2b

c. 2008 remaining pre-apportionment loss. Subtract line 2b from line 2a . . . 2c

d. 2008 apportionment factor from the loss year . . . 2d

e. 2008 post-apportionment NOL. Multiply line 2c by line 2d . . . 2e

f. 2008 post-apportionment loss used in prior years . . . 2f

g. 2008 loss available. Subtract line 2f from line 2e . . . 2g

3 Type of return filed in 2009: 355 355U 355S Other

a. 2009 pre-apportionment net operating loss . . . 3a

b. 2009 amount of pre-apportionment NOL used in prior years and adjustments . . . 3b

c. 2009 remaining pre-apportionment loss. Subtract line 3b from line 3a . . . 3c

d. 2009 apportionment factor from the loss year . . . 3d

e. 2009 post-apportionment NOL. Multiply line 3c by line 3d . . . 3e

f. 2009 post-apportionment loss used in prior years . . . 3f

g. 2009 loss available. Subtract line 3f from line 3e . . . 3g

FEDERAL IDENTIFICATION NUMBER

4 Type of return filed in 2010: ◯ 355 ◯ 355U ◯ 355S ◯ Other

a. 2010 pre-apportionment net operating loss . . . 4a

b. 2010 amount of pre-apportionment NOL used in prior years and adjustments . . . 4b

c. 2010 remaining pre-apportionment loss. Subtract line 4b from line 4a . . . 4c

d. 2010 apportionment factor from the loss year . . . 4d

e. 2010 post-apportionment NOL. Multiply line 4c by line 4d . . . 4e

f. 2010 post-apportionment loss used in prior years . . . 4f

g. 2010 loss available. Subtract line 4f from line 4e . . . 4g

5 Type of return filed in 2011: ◯ 355 ◯ 355U ◯ 355S ◯ Other

a. 2011 pre-apportionment net operating loss . . . 5a

b. 2011 amount of pre-apportionment NOL used in prior years and adjustments . . . 5b

c. 2011 remaining pre-apportionment loss. Subtract line 5b from line 5a . . . 5c

d. 2011 apportionment factor from the loss year . . . 5d

e. 2011 post-apportionment NOL. Multiply line 5c by line 5d . . . 5e

f. 2011 post-apportionment loss used in prior years . . . 5f

g. 2011 loss available. Subtract line 5f from line 5e . . . 5g

6 Total available loss. Add row g of lines 1 through 5 . . . 6

7 Massachusetts taxable income before net operating loss deduction (from 2012 Schedule E, line 25) . . . 7

8 Loss carryover deduction. Enter the amount from line 6 but not greater than the amount in line 7 . . . 8