

CAUTION:
**This tax return must
be filed electronically.**

**Paper versions of this return
will not be accepted.**

If you have questions about filing electronically,
contact us at 617-887-6367.

See <https://www.mass.gov/info-details/dor-e-filing-and-payment-requirements> for further information about our electronic filing and payment requirements.



Massachusetts Department of Revenue

Schedule NOL

Net Operating Loss Carryforward

2025

For calendar year 2025 or taxable year beginning

2025 and ending

Name of corporation

Federal identification number

Date of most recent ownership change. See instructions

Type of return filed by taxpayer

355 355S 355U M-990T (see instructions) Sequence: _____ of: _____

1 Corporation's total income allocated or apportioned in Massachusetts for the year **1**

2 Fill in if the amount of NOL available for any year below is different from the NOL remaining as shown on last year's tax return.

Explain difference (see instructions) _____

3 Fill in if the taxpayer is subject to a limitation under Internal Revenue Code (IRC) § 382. If filled in, the taxpayer must separately determine and apply its Massachusetts IRC § 382 limitation under 830 CMR 63.30.2(9)(b).

4 List the available losses by tax year end. Losses may be carried forward up to 20 years. List any available losses from the oldest prior year first. Then list, in descending order, the available loss for each succeeding prior taxable year.

Massachusetts post-apportionment NOL available

NOL used

~~NOL shared with
other member(s)~~

Remaining NOL

Column totals

⑧



Name of corporation

Federal identification number

5 Total Massachusetts Post Apportionment NOL available. See instructions	5	<input type="text"/>
6 Total Massachusetts NOL used	6	<input type="text"/>
7 Total NOL shared with other members	7	<input type="text"/>
8 Total remaining NOL not used or shared. Subtract lines 6 and 7 from line 5	8	<input type="text"/>
9 Total NOL expired (if applicable)	9	<input type="text"/>
10 Total remaining NOL carryover available for future years (subtract line 9 total from line 8 total and enter here)	10	<input type="text"/>

E-File Only.
Paper returns will not be accepted.
See TIRs 16-9 and 21-9 for more information.