

**Computation of Net Operating Loss Deduction for
Intervening Years Modifications**

(IRC Section 172 (b) (2))

	Tax Years Ended		
	3rd preceding year	2nd preceding year	1st preceding year
1. Net operating loss from Form 3621, 1045, Schedule A or carryover of NOLD from line 6 below			
2. Taxable income (per return or as previously adjusted)			
3. Intervening year modifications			
(a) Net capital loss deduction (per return or as previously adjusted)			
(b) Net operating loss deduction (per return or as previously adjusted)			
(c) Capital gain deduction for tax year prior to 1987 (per return or as previously adjusted)			
(d) Total AGI modifications (<i>Add lines (a), (b), and (c)</i>)			
(e) Recomputed medical expenses (<i>multiply line (d) by the applicable medical percentage — 7.5%, 5%, or other</i>)			
(f) Recomputed contributions			
(g) Other recomputed deductions based on AGI			
(h) Deduction for personal and dependency exemptions			
(i) Subtotal of modifications (<i>Lines (d) through (h)</i>)			
(j) Zero bracket amount (for tax years 1977 through 1986 only)			
4. Total intervening year modifications (<i>Subtract line (j) from line (i)</i>)			
5. Modified taxable income (<i>Add lines 2 and 4</i>)			
6. Net operating loss carryover (<i>Subtract line 5 from line 1. Enter amount here and in the next column on line 1.</i>)			

Explanation and computation of modifications (*if necessary*)