Worksheet for NOL Carryover From 2017 to 2018 (For an NOL Year Before 2017)*

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

TENTATIVE TOTAL ADJUSTMENT:

33. Combine lines 18, 21, 24, 27, and 32, and enter the result here. If line 13 above is $313,800 or less if married filing jointly or qualifying widow(er), $287,650 or less if head of household, $261,500 or less if single, or $156,900 or less if married filing separately, also enter the result on line 7 above and **stop here.** Otherwise, go to line 34 . . . . . .

ADJUSTMENT TO OVERALL ITEMIZED LIMIT:

34. Enter the amount from Schedule A (Form 1040), line 29, or Schedule A (Form 1040NR), line 15

35. Add lines 17, 20, 23, 26, and 31, and the amounts on Schedule A (Form 1040), lines 9, 10, 11, 12, 14, and 28, or the amounts from Schedule A (Form 1040NR), lines 1 and 14 . . . . . .

36. Add lines 17 and 27, the amount on Schedule A (Form 1040), line 14, and any gambling and casualty or theft losses included on Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 14 . . . . . .

37. Subtract line 36 from line 35. If the result is zero, enter the amount from line 33 on line 7 above and **stop here.** Otherwise, go to line 38 . . . . . .

38. Multiply line 37 by 80% (.80) . . . . . .

39. Subtract $313,800 if married filing jointly or qualifying widow(er), $287,650 if head of household, $261,500 if single, or $156,900 if married filing separately from the amount on line 13 . . . . . .

40. Multiply line 39 by 3% (.03) . . . . . .

41. Enter the smaller of line 38 or line 40 . . . . . .

42. Subtract line 41 from line 35. Enter the result (but not less than your standard deduction amount)

43. Subtract line 42 from line 34. Enter the result here and on line 7 . . . . . .