

# IDAHO INDIVIDUAL NET OPERATING LOSS

## COMPUTATION

(For years an Idaho net operating loss is incurred)

Name(s) as shown on return	Social Security Number or EIN
<b>PART 1 - Use this part to compute your net operating loss.</b>	
	Loss Year _____
1. Total Idaho adjusted income (loss) on the loss year return .....	1
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2
3. Net capital loss deducted on the federal return (enter as positive) .....	3
4. Idaho capital gains deduction (enter as positive) .....	4
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) ....	5
6. Add lines 2 through 5 .....	6
7. Idaho net operating loss. Add lines 1 and 6. ....	7

## ABSORPTION INCOME

(For years to which Idaho net operating losses are applied)

<b>PART II - Income Available For Absorption.</b>	Absorption Year _____
1. Idaho adjusted income (loss) on the absorption year return .....	1
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2
3. Net capital loss deducted on the federal return (enter as positive) .....	3
4. Idaho capital gains deduction (enter as positive) .....	4
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) ....	5
6. Add lines 2 through 5 .....	6
7. Absorption Income (Modified Idaho adjusted income). Add lines 1 and 6. ....	7

<b>PART II - Income Available For Absorption.</b>	Absorption Year _____
1. Idaho adjusted income (loss) on the absorption year return .....	1
2. Idaho net operating loss carryover deducted on the return (enter as positive) .....	2
3. Net capital loss deducted on the federal return (enter as positive) .....	3
4. Idaho capital gains deduction (enter as positive) .....	4
5. Casualty losses on Idaho property included in itemized deductions (enter as negative) ....	5
6. Add lines 2 through 5 .....	6
7. Absorption Income (Modified Idaho adjusted income). Add lines 1 and 6. ....	7

Complete an additional part 2 for each absorption year.