

繰越欠損金ワークペーパー例

ABC, Inc.
WP 4-2-2-1
Federal NOL Schedule
FYE: 12/31/X2~X3

Federal Regular Net Operating Loss

As of 12/31/20X2

	Generated 発生額	Utilized or Expired 相殺または失効額	Year Utilized or Expired 相殺または失効年度	Carryover 繰越額
20X0	(550,000)			(550,000)
20X1	(800,000)			(800,000)
20X2	(650,000)			(650,000)
	(2,000,000)	-		(2,000,000)

As of 12/31/20X3

	Generated 発生額	Utilized or Expired 相殺または失効額	Year Utilized or Expired 相殺または失効年度	Carryover 繰越額
20X0	(550,000)	400,000	2003	(150,000)
20X1	(800,000)			(800,000)
20X2	(650,000)			(650,000)
20X3				-
	(2,000,000)	400,000		(1,600,000)

Federal AMT Net Operating Loss

As of 12/31/20X2

	Generated 発生額	Utilized or Expired 相殺または失効額	Year Utilized or Expired 相殺または失効年度	Carryover 繰越額
20X0	(600,000)			(600,000)
20X1	(800,000)			(800,000)
20X2	(700,000)			(700,000)
	(2,100,000)	-		(2,100,000)

As of 12/31/20X3

	Generated 発生額	Utilized or Expired 相殺または失効額	Year Utilized or Expired 相殺または失効年度	Carryover 繰越額
20X0	(600,000)	360,000	2003	(240,000)
20X1	(800,000)			(800,000)
20X2	(700,000)			(700,000)
20X3				-
	(2,100,000)	360,000		(1,740,000)

Sample