

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-X6

Federal Regular Net Operating Loss

As of 12/31/20X2

	Generated 発生額	Utilized 相殺額	Taxable Income 課税所得	Year Utilized 相殺年度	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 相殺額	Taxable Income 課税所得	Year Utilized 相殺年度	Carryover 繰越額
20X0	(550,000)	400,000	400,000	20X3	(150,000)
20X1	(800,000)				(800,000)
20X2	(650,000)				(650,000)
20X3					-
	(2,000,000)	400,000			(1,600,000)

As of 12/31/20X4

	Generated 発生額	Utilized 相殺額	Taxable Income 課税所得	Year Utilized 相殺年度	Carryover 繰越額
20X0	(550,000)	400,000	400,000	20X3	(150,000)
20X1	(800,000)				(800,000)
20X2	(650,000)				(650,000)
20X3					-
20X4	(200,000)				(200,000)
	(2,200,000)	400,000			(1,800,000)

As of 12/31/20X5

	Generated 発生額	Utilized 相殺額	Taxable Income 課税所得	Year Utilized 相殺年度	Carryover 繰越額
20X0	(550,000)	400,000	400,000	20X3	
		150,000	1,000,000	20X5	-
20X1	(800,000)	800,000		20X5	-
20X2	(650,000)	50,000		20X5	(600,000)
20X3					-
20X4	(200,000)				(200,000)
20X5					-
	(2,200,000)	1,400,000	1,400,000		(800,000)

As of 12/31/20X6

	Generated 発生額	Utilized 相殺額	Taxable Income 課税所得	Year Utilized 相殺年度	Carryover 繰越額
20X0	(550,000)	400,000	400,000	20X3	
		150,000	1,000,000	20X5	-
20X1	(800,000)	800,000		20X5	-
20X2	(650,000)	50,000		20X5	
		600,000	750,000	20X6	-
20X3					-
20X4	(200,000)	-		20X6	(200,000)
20X5					-
20X6					-
	(2,200,000)	2,000,000	2,150,000		(200,000)

注：繰越欠損金は無期限で繰り越せるが、課税所得の80%までが相殺可能となる。