



**Schedule A—NOL** (see page 7 of the instructions)

<b>1</b>	Enter the amount from your 2009 Form 1040, line 41, or Form 1040NR, line 38, minus any amount on Form 8914, line 6. Estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount . . . . .		<b>1</b>
<b>2</b>	Nonbusiness capital losses before limitation. Enter as a positive number . . . . .	<b>2</b>	
<b>3</b>	Nonbusiness capital gains (without regard to any section 1202 exclusion) . . . . .	<b>3</b>	
<b>4</b>	If line 2 is more than line 3, enter the difference; otherwise, enter -0- . . . . .	<b>4</b>	
<b>5</b>	If line 3 is more than line 2, enter the difference; otherwise, enter -0- . . . . .	<b>5</b>	
<b>6</b>	Nonbusiness deductions (see page 7 of the instructions) . . . . .	<b>6</b>	
<b>7</b>	Nonbusiness income other than capital gains (see page 7 of the instructions) . . . . .	<b>7</b>	
<b>8</b>	Add lines 5 and 7 . . . . .	<b>8</b>	
<b>9</b>	If line 6 is more than line 8, enter the difference; otherwise, enter -0- . . . . .		<b>9</b>
<b>10</b>	If line 8 is more than line 6, enter the difference; otherwise, enter -0-. <b>But do not enter more than line 5</b> . . . . .	<b>10</b>	
<b>11</b>	Business capital losses before limitation. Enter as a positive number . . . . .	<b>11</b>	
<b>12</b>	Business capital gains (without regard to any section 1202 exclusion) . . . . .	<b>12</b>	
<b>13</b>	Add lines 10 and 12 . . . . .	<b>13</b>	
<b>14</b>	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>14</b>	
<b>15</b>	Add lines 4 and 14 . . . . .	<b>15</b>	
<b>16</b>	Enter the loss, if any, from line 16 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 15, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line (and do not have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . . . .	<b>16</b>	
<b>17</b>	Section 1202 exclusion. Enter as a positive number . . . . .		<b>17</b>
<b>18</b>	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>18</b>	
<b>19</b>	Enter the loss, if any, from line 21 of your 2009 Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 16 of Schedule D (Form 1041).) Enter as a positive number . . . . .	<b>19</b>	
<b>20</b>	If line 18 is more than line 19, enter the difference; otherwise, enter -0- . . . . .	<b>20</b>	
<b>21</b>	If line 19 is more than line 18, enter the difference; otherwise, enter -0- . . . . .		<b>21</b>
<b>22</b>	Subtract line 20 from line 15. If zero or less, enter -0- . . . . .		<b>22</b>
<b>23</b>	Domestic production activities deduction from your 2009 Form 1040, line 35, or Form 1040NR, line 33 (or included on Form 1041, line 15a) . . . . .		<b>23</b>
<b>24</b>	NOL deduction for losses from other years. Enter as a positive number . . . . .		<b>24</b>
<b>25</b>	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 24. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>do not</b> have an NOL . . . . .		<b>25</b>

**Schedule B—NOL Carryover** (see page 7 of the instructions)

Complete one column before going to the next column. Start with the earliest carryback year.

	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
<b>1 NOL deduction</b> (see page 7 of the instructions). Enter as a positive number			
<b>2</b> Taxable income before 2009 NOL carryback (see page 8 of the instructions). Estates and trusts, increase this amount by the sum of the charitable deduction and income distribution deduction . . . . .			
<b>3</b> Net capital loss deduction (see page 8 of the instructions) . . . . .			
<b>4</b> Section 1202 exclusion. Enter as a positive number . . . . .			
<b>5</b> Domestic production activities deduction . . . . .			
<b>6</b> Adjustment to adjusted gross income (see page 8 of the instructions) . .			
<b>7</b> Adjustment to itemized deductions (see page 8 of the instructions) . .			
<b>8</b> Individuals, enter deduction for exemptions (minus any amount on Form 8914, line 6, for 2006; line 2 for 2005 and 2008). Estates and trusts, enter exemption amount . .			
<b>9</b> Modified taxable income. Combine lines 2 through 8. If zero or less, enter -0- . . . . .			
<b>10 NOL carryover</b> (see page 8 of the instructions). . . . .			
<b>Adjustment to Itemized Deductions (Individuals Only)</b> Complete lines 11 through 38 for the carryback year(s) for which you itemized deductions <b>only</b> if line 3, 4, or 5 above is more than zero.			
<b>11</b> Adjusted gross income before 2009 NOL carryback . . . . .			
<b>12</b> Add lines 3 through 6 above . . .			
<b>13</b> Modified adjusted gross income. Add lines 11 and 12 . . . . .			
<b>14</b> Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)			
<b>15</b> Medical expenses from Sch. A (Form 1040), line 1 (or as previously adjusted)			
<b>16</b> Multiply line 13 by 7.5% (.075) . .			
<b>17</b> Subtract line 16 from line 15. If zero or less, enter -0- . . . . .			
<b>18</b> Subtract line 17 from line 14 . . .			
<b>19</b> Qualified mortgage insurance premiums from Sch. A (Form 1040), line 13 (or as previously adjusted) .			
<b>20</b> Refigured qualified mortgage insurance premiums (see instructions) . . . .			
<b>21</b> Subtract line 20 from line 19 . . .			

**Schedule B—NOL Carryover** (Continued)

Complete one column before going to the next column. Start with the earliest carryback year.

	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶	_____ preceding tax year ended ▶
<b>22</b> Modified adjusted gross income from line 13 on page 3 of the form . . . . .			
<b>23</b> Enter as a positive number any NOL carryback from a year before 2009 that was deducted to figure line 11 on page 3 of the form . . . . .			
<b>24</b> Add lines 22 and 23 . . . . .			
<b>25</b> Charitable contributions from Sch. A (Form 1040), line 18 (line 19 for 2007 and 2008), or Sch. A (Form 1040NR), line 7 (or as previously adjusted) . . . . .			
<b>26</b> Refigured charitable contributions (see page 9 of the instructions) . . . . .			
<b>27</b> Subtract line 26 from line 25 . . . . .			
<b>28</b> Casualty and theft losses from Form 4684, line 18 (line 20 for 2005 and 2006; line 23 for 2008) (or as previously adjusted) . . . . .			
<b>29</b> Casualty and theft losses from Form 4684, line 16 (line 18 for 2005 and 2006; line 21 for 2008) (or as previously adjusted) . . . . .			
<b>30</b> Multiply line 22 by 10% (.10) . . . . .			
<b>31</b> Subtract line 30 from line 29. If zero or less, enter -0- . . . . .			
<b>32</b> Subtract line 31 from line 28 . . . . .			
<b>33</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 26 (line 27 for 2007 and 2008), or Sch. A (Form 1040NR), line 15 (or as previously adjusted) . . . . .			
<b>34</b> Miscellaneous itemized deductions from Sch. A (Form 1040), line 23 (line 24 for 2007 and 2008), or Sch. A (Form 1040NR), line 12 (or as previously adjusted) . . . . .			
<b>35</b> Multiply line 22 by 2% (.02) . . . . .			
<b>36</b> Subtract line 35 from line 34. If zero or less, enter -0- . . . . .			
<b>37</b> Subtract line 36 from line 33 . . . . .			
<b>38</b> Complete the worksheet on page 9 of the instructions if line 22 is <b>more than</b> the applicable amount shown below (more than one-half that amount if married filing separately for that year).  <ul style="list-style-type: none"> <li>● \$126,600 for 1999.</li> <li>● \$128,950 for 2000.</li> <li>● \$132,950 for 2001.</li> <li>● \$137,300 for 2002.</li> <li>● \$139,500 for 2003.</li> <li>● \$142,700 for 2004.</li> <li>● \$145,950 for 2005.</li> <li>● \$150,500 for 2006.</li> <li>● \$156,400 for 2007.</li> <li>● \$159,950 for 2008.</li> </ul> Otherwise, combine lines 18, 21, 27, 32, and 37; enter the result here and on line 7 (page 3) . . . . .			