

Schedule A—Net Operating Loss (NOL). See instructions.

1	Adjusted gross income from 1993 Form 1040, line 32. Estates and trusts, skip lines 1 and 2		1	
2	Deductions (individuals only):			
a	Enter amount from your 1993 Form 1040, line 34	2a		
b	Enter your deduction for exemptions from 1993 Form 1040, line 36	2b		
c	Add lines 2a and 2b		2c	()
3	Combine lines 1 and 2c. Estates and trusts, enter your taxable income		3	
	Note: If line 3 is zero or more, do not complete rest of schedule. You do not have a net operating loss.			
	Adjustments:			
4	Deduction for exemptions from line 2b above. Estates and trusts, enter exemption amount from your tax return	4		
5	Total nonbusiness capital losses before limitation. Enter as a positive number	5		
6	Total nonbusiness capital gains	6		
7	If line 5 is more than line 6, enter difference; otherwise, enter -0-	7		
8	If line 6 is more than line 5, enter difference; otherwise, enter -0-	8		
9	Nonbusiness deductions. See instructions	9		
10	Nonbusiness income other than capital gains. See instructions	10		
11	Add lines 8 and 10	11		
12	If line 9 is more than line 11, enter difference; otherwise, enter -0-	12		
13	If line 11 is more than line 9, enter difference; otherwise, enter -0-. Do not enter more than line 8	13		
14	Total business capital losses before limitation. Enter as a positive number	14		
15	Total business capital gains	15		
16	Add lines 13 and 15	16		
17	If line 14 is more than line 16, enter difference; otherwise, enter -0-	17		
18	Add lines 7 and 17	18		
19	Enter the loss, if any, from line 18 of Schedule D (Form 1040). (Estates and trusts, enter the loss, if any, from line 17, column (c), of Schedule D (Form 1041).) Enter as a positive number. If you do not have a loss on that line, skip lines 19 through 21 and enter on line 22 the amount from line 18	19		
20	Enter the loss from line 19 of Schedule D (Form 1040). (Estates and trusts, enter the loss from line 18 of Schedule D (Form 1041).) Enter as a positive number	20		
21	Subtract line 20 from line 19	21		
22	Subtract line 21 from line 18	22		
23	Net operating loss deduction for losses from other years. Enter as a positive number	23		
24	Add lines 4, 12, 22, and 23		24	
25	Net operating loss. Combine lines 3 and 24. If the combined amount is less than zero, enter it here and on page 1, line 1a. If the combined amount is zero or more, you do not have a net operating loss		25	

Schedule B—Net Operating Loss Carryover. See instructions.

Complete one column before going to the next column.	(a) 3rd preceding tax year ended ▶		(b) 2nd preceding tax year ended ▶		(c) 1st preceding tax year ended ▶	
1 Net operating loss deduction. In column (a), enter as a positive number the net operating loss from Schedule A, line 25. In columns (b) and (c), enter amounts from line 8 below, columns (a) and (b), respectively						
2 Taxable income from tax return (or as previously adjusted) before 1993 NOL carryback. (For individuals, if line 37 of Form 1040 is zero, subtract line 36 (Form 1040) from line 35 (Form 1040), and enter the difference as a negative number						
3 Net capital loss deduction from Sch. D (Form 1040) (line 20 of 1992 Sch. D, line 18 of 1991 Sch. D, line 19 of 1990 Sch. D), or from Sch. D (Form 1041), line 18. Enter as a positive number						
4 Adjustments to adjusted gross income. See instructions						
5 Adjustment to itemized deductions. See instructions						
6 Deduction for exemptions from tax return (or as previously adjusted). Estates and trusts, enter your exemption amount						
7 Modified taxable income. Combine lines 2 through 6. If zero or less, enter -0-						
8 Net operating loss carryover. Subtract line 7 from line 1. If zero or less, enter -0-. See instructions . . .						
Adjustment to Itemized Deductions (Individuals Only) <i>Complete lines 9 through 33 ONLY if, for any of the 3 preceding years, you itemized deductions and line 3 above has an entry other than zero.</i>						
9 Adjusted gross income per return (or as previously adjusted) before 1993 NOL carryback.						
10 Add lines 3 and 4 above						
11 Modified adjusted gross income. Add lines 9 and 10						
12 Medical expenses from Sch. A (Form 1040), line 1.						
13 Multiply line 11 by .075						
14 Subtract line 13 from line 12. If zero or less, enter -0-						
15 Medical expenses from Sch. A (Form 1040), line 4 (or as previously adjusted)						
16 Subtract line 14 from line 15						

Schedule B—Net Operating Loss Carryover (Continued)

Complete one column before going to the next column.		(a) 3rd preceding tax year ended ▶	(b) 2nd preceding tax year ended ▶	(c) 1st preceding tax year ended ▶
17	Modified adjusted gross income from line 11			
18	Enter as a positive number any NOL carryback from a year before 1993 that was deducted in figuring line 9 on page 3			
19	Add lines 17 and 18			
20	Refigure your charitable contributions using line 19 as your adjusted gross income. See instructions			
21	Charitable contributions from Sch. A (Form 1040), line 16 (line 17 of 1990 Sch. A (Form 1040))			
22	Subtract line 20 from line 21			
23	Casualty and theft losses from Form 4684, line 16			
24	Multiply line 11 by .10			
25	Subtract line 24 from line 23. If zero or less, enter -0-			
26	Casualty and theft losses from Form 4684, line 18 (or as previously adjusted).			
27	Subtract line 25 from line 26			
28	Miscellaneous itemized deductions from Sch. A (Form 1040), line 21 (line 22 of 1990 Sch. A (Form 1040))			
29	Multiply line 11 by .02			
30	Subtract line 29 from line 28. If zero or less, enter -0-			
31	Miscellaneous itemized deductions from Sch. A (Form 1040), line 24 (line 25 of 1990 Sch. A (Form 1040)) (or as previously adjusted)			
32	Subtract line 30 from line 31			
33	Combine lines 16, 22, 27, and 32. If the NOL is carried to 1991 or 1992 and line 11 is more than \$100,000 for 1991 (\$50,000 if married filing separately), or more than \$105,250 for 1992 (\$52,625 if married filing separately), complete the worksheet on page 4 of the instructions. Otherwise, enter the amount from this line on line 5 (page 3)			