Check the box on the front of your Ohio IT 1040 indicating that you are amending for an NOL and include this schedule with your filing. If you are carrying back an NOL to more than one preceding year, you should complete the amended Ohio IT 1040 for the earliest preceding year first. If you are amending for multiple years due to a single NOL, you only need to complete this form once. Simply include a copy of this schedule with each amended return. Instructions for this form can be found in the Ohio individual income and school district income tax instructions.

**Section I** – Calculate the NOL amount eligible for carryback on your Ohio return(s).

1. Year in which the NOL occurred ................................................................. 1. 

2. Federal NOL amount for the year in which the NOL occurred .................. 2. 

3. Depreciation add-back, if any, from Ohio IT 1040, Schedule A for the year in which the NOL occurred….. 3. 

4. NOL eligible for carryback for Ohio income tax purposes: line 2 minus line 3. If less than zero, enter zero and stop here; you have no eligible carryback. Otherwise, you must continue to Section II. Enter this amount on line 7, column A ........................................ 4. 

**Section II** – Calculate the NOL amount eligible for carryback on your Ohio return(s). Check the box indicating your carryback period. Start by entering the oldest carryback year in column A.

<table>
<thead>
<tr>
<th>Five-year carryback period</th>
<th>Three-year carryback period</th>
<th>Two-year carryback period</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>A</strong></td>
<td><strong>B</strong></td>
<td><strong>C</strong></td>
</tr>
<tr>
<td>_____________ Preceding Year</td>
<td>_____________ Preceding Year</td>
<td>_____________ Preceding Year</td>
</tr>
<tr>
<td>Tax year: ______</td>
<td>Tax year: ______</td>
<td>Tax year: ______</td>
</tr>
</tbody>
</table>

5. Federal refund amount requested .................................................

6. Federal adjusted gross income prior to the carryback ..............

7. Available carryback before limitation ...........................................

8. Federal modified taxable income (form 1045, Schedule B, line 9) ..............................

9. Enter the lesser of line 7 and line 8.............................................

10. Ohio federal adjusted gross income (line 6 minus line 9) ...

11. Remaining carryback (line 7 minus line 9). Enter here and on line 7 of the next column ...