

Conformity to Federal Consolidated Net Operating Loss Calculations

Combined	Separate	Hybrid
Alaska	California	Illinois
Arizona	District of Columbia	Massachusetts
Colorado	Hawaii	
Connecticut	Idaho	
Indiana	Kentucky	
Kansas	Maine	
Michigan	Montana	
Minnesota	North Dakota	
Mississippi	Virginia	
Nebraska	Wisconsin	
New Hampshire		
New Jersey		
New Mexico (elective)		
New York		
North Carolina		
Oregon		
Rhode Island		
South Carolina		
Tennessee		
Texas		
Utah		
Vermont		