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## Reconciliation of Schedule M-3 Taxable Income with Tax Return Taxable Income for Mixed Groups

▶ Attach to Schedule M-3 for Forms 1120, 1120-L, or 1120-PC.

Name of common parent \_\_\_\_\_ Employer identification number \_\_\_\_\_

<b>1</b> Enter the tax reconciliation amount from the applicable line of Schedule M-3 (see instructions) . . . . .	<b>1</b>	
<b>2a</b> Life/non-life loss limitation amount . . . . .	<b>2a</b>	
<b>b</b> Limitation on non-insurance losses (Form 1120-L, page 1, line 25) . . . . .	<b>2b</b>	
<b>c</b> Amount subtracted from policyholders surplus account (Form 1120-L, page 1, line 26) . . . . .	<b>2c</b>	
<b>d (1)</b> Non-life capital loss limitation . . . . .	<b>2d(1)</b>	
<b>(2)</b> Life capital loss limitation . . . . .	<b>2d(2)</b>	
<b>e (1)</b> Non-life charitable deduction limitation . . . . .	<b>2e(1)</b>	
<b>(2)</b> Life charitable deduction limitation . . . . .	<b>2e(2)</b>	
<b>f (1)</b> Non-life dual consolidated loss amount disallowed . . . . .	<b>2f(1)</b>	
<b>(2)</b> Life dual consolidated loss amount disallowed . . . . .	<b>2f(2)</b>	
<b>3</b> Combine lines 1 through 2f(2) . . . . .		<b>3</b>
<b>4a (1)</b> Non-life net operating loss deduction . . . . .	<b>4a(1)</b>	
<b>(2)</b> Life operations loss deduction . . . . .	<b>4a(2)</b>	
<b>b (1)</b> Non-life dividends received deduction . . . . .	<b>4b(1)</b>	
<b>(2)</b> Life dividends received deduction . . . . .	<b>4b(2)</b>	
<b>c (1)</b> Non-life capital loss carryforward used . . . . .	<b>4c(1)</b>	
<b>(2)</b> Life capital loss carryforward used . . . . .	<b>4c(2)</b>	
<b>d (1)</b> Non-life charitable deduction carryforward used . . . . .	<b>4d(1)</b>	
<b>(2)</b> Life charitable deduction carryforward used . . . . .	<b>4d(2)</b>	
<b>e</b> Small life insurance company deduction (Form 1120-L, page 1, line 23) . . . . .	<b>4e</b>	
<b>5</b> Add lines 4a(1) through 4e . . . . .		<b>5</b>
<b>6</b> Subtract line 5 from line 3 . . . . .		<b>6</b>
<b>7</b> Other adjustments to reconcile to taxable income on tax return (attach schedule) . . . . .		<b>7</b>
<b>8 Total.</b> Combine lines 6 and 7. This amount must equal the amount reported on the "Taxable income" line of the consolidated Form 1120, Form 1120-L, or Form 1120-PC (see instructions) . . . . .		<b>8</b>