





**SCHEDULE PCL**  
(FORM ET-1)



Alabama Department of Revenue  
**Consolidated Parent Company Loss Allocation Schedule**  
ATTACH TO FORM ET-1

**2022**

**SECTION C** Consolidated Loss from ET-1C. Enter Alabama Taxable Loss, Form ET-1C, page 1, line 1 .....

**SECTION D Consolidated Group Loss Allocation**

Column 1, Enter the Name of the subsidiary (loss subsidiary only)  
Column 2, Enter the FEIN of the subsidiary (loss subsidiary only)  
Column 3, Enter the subsidiary's Alabama Loss from the proforma Form ET-1, line 15

Column 1 Subsidiary Name	Column 2 Subsidiary FEIN	Column 3 Subsidiary Loss	Column 4 Allocation % (Col. 3 / sum of Col. 3)	Column 5 Reallocation of Group Loss (Consolidated Loss Section C * Col.4)
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
●	●	●	●	●
<b>Column 3 Total Subsidiary Loss</b> .....		●	100 %	●
<b>Proforma Subsidiary's Consolidated Group Loss from Column 5 above</b> .....		●		●