

Example 5:

	Scenario 1	Scenario 2	Scenario 3
2023 net capital gains or losses:			
Corporation R	\$8,000	\$2,000	\$3,000
Corporation S	(6,000)	(6,000)	(4,000)
Corporation T	<u>3,000</u>	<u>5,000</u>	<u>5,000</u>
Consolidated	\$5,000	\$1,000	\$4,000
R's SRLY limitation:			
Consolidated net capital gain	\$5,000	\$1,000	\$4,000
Less recomputed consolidated net capital gain without R*	<u>0</u>	<u>0</u>	<u>(1,000)</u>
R's SRLY limitation	<u>\$5,000</u>	<u>\$1,000</u>	<u>\$3,000</u>

* If the remaining corporations have a consolidated net capital loss after excluding the gains and losses of the limited member, the consolidated net capital gain is not reduced.

Example 6:

Tax Year 2022:

X's net capital loss		(\$3,000)
Y's net capital gain		2,000
Z's net capital loss		<u>(1,000)</u>
Consolidated net capital loss		(\$2,000)
Oregon apportionment factor for consolidated group		<u>.60</u>
Oregon consolidated net capital loss		<u>(\$1,200)</u>

X's share of Oregon consolidated net capital loss carryover available for 2023: $3,000/4,000 = .75 \times (1,200) =$ (\$900)

Y's share of Oregon consolidated net capital loss carryover available for 2023: $0/4,000 = .00 \times (1,200) =$ (0)

Total carryover available for consolidated return for X and Y for 2023 (\$900)

Z's share of Oregon consolidated net capital loss carryover available for 2023: $1,000/4,000 = .25 \times (1,200) =$ (\$300)