Form <b>8582</b>	
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## Passive Activity Loss Limitations

OMB No. 1545-1008 1996 hment ence No. **88** ng number

See separate instructions.

lenia	I Revenue	Service (98)	► Att	ach to Form 1040 or I	Form 1	041.			Attachment Sequence No. 8
ame	(s) shown	on return						ŀ	dentifying number
Par	t I		ive Activity Loss e the instructions for Works	sheets 1 and 2 on pa	age 8 l	before comple	eting Part	I	
Re	ntal Re		ivities With Active Partici	· · · ·	-				
see	Active	Participatio	n in a Rental Real Estate	Activity on page 4 o	of the i	nstructions.)			
la	Activiti	es with net ir	come (from Worksheet 1, c	column (a))	1a		_		
b	Activiti	es with net lo	ss (from Worksheet 1, colu	mn (b))	1b	(	)		
с	Prior y	ear unallowe	l losses (from Worksheet 1,	column (c))	1c	(	)		
d	Combi	ne lines 1a, 1	b, and 1c					1d	
AII	Other I	Passive Activ	ities						
2a	Activiti	es with net ir	come (from Worksheet 2, c	olumn (a))	2a				
b	Activiti	ies with net lo	ss (from Worksheet 2, colu	mn (b))	2b	(	)		
с	Prior y	ear unallowe	l losses (from Worksheet 2,	column (c))	2c	(	)		
d	Combi	ne lines 2a, 2	b, and 2c					2d	
		is line and line Special Al	d 2d. If the result is net incore 1d are losses, go to line 4. owance for Rental Rea	Otherwise, enter -0- I Estate With Acti	on line ive Pa	e 9 and go to articipation	line 10.	3	
	9. If th	is line and line Special Al	e 1d are losses, go to line 4.	Otherwise, enter -0- I Estate With Acti	on line ive Pa	e 9 and go to articipation	line 10.	I	les.
Par	9. lf thi t II	is line and line Special Al Note: Enter	and are losses, go to line 4. owance for Rental Rea	Otherwise, enter -0- I Estate With Acti sitive amounts. See	on line ive Pa	e 9 and go to articipation	line 10.	I	les.
Par 4	9. If thi t II Enter t	is line and line Special Al Note: Enter the smaller o \$150,000. If	a 1d are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so	Otherwise, enter -0- I Estate With Acti sitive amounts. See loss on line 3 ee page 9 of the	on line ive Pa	e 9 and go to articipation	line 10.	examp	les.
Par 1	9. If the t II Enter t Enter t instruc Enter r	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adju	and are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so 	Otherwise, enter -0- <b>I Estate With Acti</b> <i>isitive amounts. See</i> loss on line 3 ee page 9 of the  ess than zero (see	on line ive Pa page (	e 9 and go to articipation	line 10.	examp	les.
Par 1	9. If th t II Enter t Enter t instruc Enter r page 9 Note: 8, enter	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjust of the instru- If line 6 is each er -0- on line	and are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so	Otherwise, enter -0- <b>I Estate With Acti</b> <i>isitive amounts. See</i> loss on line 3 ee page 9 of the  ess than zero (see  5, skip lines 7 and	on line ive Pa page	e 9 and go to articipation	line 10.	examp	les.
Par 4	9. If th t II Enter t Enter r instruc Enter r page 9 Note: 8, enter line 7.	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjue of the instru If line 6 is ed er -0- on line	and are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so 	Otherwise, enter -0- <b>I Estate With Acti</b> <i>isitive amounts. See</i> loss on line 3 ee page 9 of the  ess than zero (see  <i>5, skip lines 7 and</i> <i>Otherwise, go to</i>	on line ive Pa page	e 9 and go to articipation	line 10.	examp	les.
	9. If th t II Enter t Enter t instruct Enter r page 9 Note: 8, enter line 7. Subtra Multipl	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjue of the instru If line 6 is ed er -0- on line act line 6 from	A are losses, go to line 4.     Owance for Rental Rea all numbers in Part II as po f the loss on line 1d or the married filing separately, so sted gross income, but not I ctions) ual to or greater than line so 9, and then go to line 10. line 5	Otherwise, enter -0- <b>I Estate With Acti</b> <i>isitive amounts. See</i> loss on line 3 ee page 9 of the  ess than zero (see 	on line ive Pa page 9	e 9 and go to articipation 9 of the instru  filing separate	line 10.           ctions for	examp	les.
	9. If th t II Enter t Enter t instruct Enter r page 9 <b>Note:</b> 8, entu line 7. Subtra Multipl page 9	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjue of the instru- If line 6 is each er -0- on line of the instru- ly line 7 by 5 of the instru-	a 1d are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so 	Otherwise, enter -0- I Estate With Acti isitive amounts. See loss on line 3 ee page 9 of the  ess than zero (see  5, skip lines 7 and Otherwise, go to e than \$25,000. If m	on line ive Pa page 9	e 9 and go to articipation 9 of the instru  filing separate	line 10.           ctions for	examp	les.
Par 4 5 7 3	9. If th t II Enter t Enter t instruct Enter r page 9 <b>Note:</b> 8, entu line 7. Subtra Multipl page 9	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjue of the instru of the instru If line 6 is ed er -0- on line of the instru y line 7 by 5 of the instru the smaller of	a 1d are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the married filing separately, so 	Otherwise, enter -0- I Estate With Acti isitive amounts. See loss on line 3 ee page 9 of the  ess than zero (see  5, skip lines 7 and Otherwise, go to  e than \$25,000. If m	on line ive Pa page 9	e 9 and go to articipation 9 of the instru  filing separate	line 10.           ctions for	<u>examp</u> <u>4</u> <u>8</u>	les.
Par 4 5 7 3 Par	9. If th t II Enter t Enter t instruct Enter r page 9 Note: 8, enter line 7. Subtra Multipl page 9 Enter t t III	is line and line Special Al Note: Enter the smaller of \$150,000. If tions modified adjue of the instru of the instru If line 6 is each er -0- on line of the instru by line 7 by 5 of the instru the smaller of Total Loss	a 1d are losses, go to line 4.         owance for Rental Rea         all numbers in Part II as po         f the loss on line 1d or the         married filing separately, sected gross income, but not I         ctions)	Otherwise, enter -0- I Estate With Acti isitive amounts. See loss on line 3 ee page 9 of the  ess than zero (see  5, skip lines 7 and Otherwise, go to  e than \$25,000. If m	on line ive Pa page 9	e 9 and go to articipation 9 of the instru  filing separat	line 10.           ctions for	<u>examp</u> <u>4</u> <u>8</u>	les.
4 5 6 7 3	9. If th t II Enter t Enter t instruct Enter r page 9 Note: 8, entuline 7. Subtra Multipl page 9 Enter t t III Add th Total I	is line and line Special Al Note: Enter The smaller of \$150,000. If tions modified adjue of the instru- If line 6 is each er -0- on line of the instru- the smaller of Total Loss the income, if a osses allowed	A are losses, go to line 4. <b>owance for Rental Rea</b> <i>all numbers in Part II as po</i> f the loss on line 1d or the     married filing separately, second difference of the separately, second difference of the separately of the separa	Otherwise, enter -0- I Estate With Acti isitive amounts. See loss on line 3 ee page 9 of the  ess than zero (see  5, skip lines 7 and Otherwise, go to  e than \$25,000. If m  enter the total ess for 1996. Add line	on line ive Pa page 9 	e 9 and go to articipation 9 of the instru  filling separate   	line 10.         ctions for               ely, see               ages 10	examp 4 8 9	les.

**Caution:** The worksheets are not required to be filed with your tax return and may be detached before filing Form 8582. Keep a copy of the worksheets for your records.

Worksheet 1—For Form 8582, Line	es 1a, 1b, and 1	c (See	page 8 o	f the instr	ruction	s.)		
Name of activity	Current year			Prior year		Overall gain or loss		
	(a) Net income (line 1a) (b) Net loss (line 1b)		(c) Unallowed loss (line 1c)		(d) Gain		(e) Loss	
							-	
Total. Enter on Form 8582, lines 1a, 1b, and 1c. ►								
Worksheet 2—For Form 8582, Line	s 2a, 2b, and 2	c (See	page 8 o	f the instr	ruction	s.)	_	
`		nt year						
Name of activity		-			-			
	(a) Net income (line 2a)	1 (b) (lii)	Net loss ne 2b)	(c) Unallowed loss (line 2c)		(d) Gain		(e) Loss
Total. Enter on Form 8582, lines 2a, 2b, and 2c. ►								
Worksheet 3—Use this worksheet	if an amount is	show	n on Fori	n 8582, l	ine 9 (S	See page 9 c	of th	ne instructions.)
Name of activity	Form or schedule to be reported on	(a) Loss		(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a)
Total				1.00	)			
Worksheet 4—Allocation of Unallo	wed Losses (Se	e page	e 10 of th					
Name of activity	Form or sch to be reporte	edule	(a) Loss		(b) Ratio		(c) Unallowed loss	
							<u> </u>	
							+	
							+	
	I						$\vdash$	
Total Worksheet 5—Allowed Losses (See	 e page 10 of the	► instru	ctions.)			1.00		
Name of activity	Earm or cohodulo			Loss (b) U		nallowed loss		(c) Allowed loss
							_	
							<u> </u>	
							+	
Total								
			1				1	

Form	0500	(1996)
FOIIII	8282	(1990)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or	less, enter -0- ►				
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule . ►					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or	less, enter -0- 🕨				
Form or Schedule To Be Reported on:					
1a Net loss plus prior year unallowed loss from form or schedule       ▶					
b Net income from form or schedule					
c Subtract line 1b from line 1a. If zero or	less, enter -0- ►				
Total			1.00		