

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, in some cases unexpected issues arise, or legislation is passed, necessitating a change to a draft form we have posted on IRS.gov. Also, forms generally are subject to OMB approval before they are officially released. Drafts of instructions and publications are usually subject to at least some changes before being officially released.

All early releases of draft forms, instructions, and publications are available at www.irs.gov/draftforms. All information about forms, instructions, and publications is accessible from www.irs.gov/formspubs.

If you have any comments on this draft, you can submit them to us on our IRS.gov page titled [Comment on Forms and Publications](#), where you may make comments anonymously if you wish. You can also email us at taxforms@irs.gov. Please include the form or publication number in the subject. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each suggestion. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

▶ **Attach to your tax return (personal service and closely held corporations only).**
▶ **Information about Form 8810 and its separate instructions is at www.irs.gov/form8810.**

Name	Employer identification number
------	--------------------------------

Part I 2012 Passive Activity Loss

Caution: See the instructions and complete Worksheets 1 and 2 before completing Part I.

1a Current year income (from Worksheet 2, column (a)) . . .	1a			
b Current year deductions and losses (from Worksheet 2, column (b))	1b	()	
c Prior year unallowed losses (from Worksheet 2, column (c))	1c	()	
d Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions . . .	1d			
2 Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line	2			
3 Unallowed passive activity deductions and losses. Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4	3			
4 Total deductions and losses allowed. Add the income, if any, on lines 1a and 2 and enter the result (see instructions)	4			

Part II 2012 Passive Activity Credits

Caution: See the instructions and complete Worksheet 5 before completing Part II.

5a Current year credits (from Worksheet 5, column (a)) . . .	5a			
b Prior year unallowed credits (from Worksheet 5, column (b))	5b			
6 Add lines 5a and 5b	6			
7 Enter the tax attributable to net passive income and net active income (see instructions)	7			
8 Unallowed passive activity credit. Subtract line 7 from line 6. If the result is zero or less, enter -0-	8			
9 Allowed passive activity credit. Subtract line 8 from line 6 (see instructions) . . .	9			

Part III Election To Increase Basis of Credit Property

- 10** If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box (see instructions)
- 11** Name of passive activity disposed of ▶
- 12** Description of the credit property for which the election is being made ▶
- 13** Amount of unallowed credit that reduced the property's basis ▶ \$