

**Part I**

( )

**Part II**

| 10a | \_\_\_\_\_ |

Also, enter the result on line 10b. However, if the result is less than zero, enter -0- on line 10b and see Pub. 925 for information on the recapture rules. **Note:** You may want to use Part III to see if it gives you a larger amount at risk. Enter the larger amount (but not less than zero) on line 20.

**Part III**

13	Decreases at effective date . . . . .	_____
14	Amount at risk (check box that applies):	_____
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero. %	_____
b	<input type="checkbox"/> From 1993 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1993 form.)	_____
16	Increases since (check box that applies):	_____
a	<input type="checkbox"/> Effective date %	_____
b	<input type="checkbox"/> The end of your 1993 tax year	_____
17	Add lines 15 and 16 . . . . .	_____
18	Decreases since (check box that applies):	_____
a	<input type="checkbox"/> Effective date %	_____
b	<input type="checkbox"/> The end of your 1993 tax year	_____
19	Amount at risk. Subtract line 18 from line 17 and enter the result here ©   19a   _____	_____
	Also, enter the result on line 19b. However, if the result is less than zero, enter -0- on line 19b and see Pub. 925 for information on the recapture rules. Also, enter it on line 20 if you are not using the amount from Part II. . . . .	19b _____

**Part IV Deductible Loss**

20	Amount at risk from line 10b or 19b, whichever is larger. Do not enter less than zero . . . . .	20	_____
	<b>Note:</b> If line 20 is zero, enter -0- on line 21. You do not have a deductible loss this year.		
21	Deductible loss. Enter the smaller of the loss on line 5 or the amount on line 20. See the instructions for where to report any deductible loss and any carryover . . . . .	21	( _____ )
	<b>Note:</b> If this loss is from a passive activity, get <b>Form 8582</b> , <i>Passive Activity Loss Limitations</i> , or <b>Form 8810</b> , <i>Corporate Passive Activity Loss and Credit Limitations</i> , to see if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, take the portion attributable to the passive activity loss rules to Form 8582 or Form 8810, whichever applies.		

