

Form 8582

Department of the Treasury
Internal Revenue Service

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **858**



This page intentionally left blank

Passive Activity Loss Limitations
See separate instructions.
Attach to Form 1040, 1040-SR, or 1041.
Go to *www.irs.gov/Form8582* for instructions and the latest information.

Name(s) shown on return	Identifying number
-------------------------	--------------------

Part I

2025 Passive Activity Loss
Caution: Complete Parts IV and V before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see <i>Special Allowance for Rental Real Estate Activities</i> in the instructions.)		
1a Activities with net income (enter the amount from Part IV, column (a))	1a	
b Activities with net loss (enter the amount from Part IV, column (b))	1b ()
c Prior years' unallowed losses (enter the amount from Part IV, column (c))	1c ()
d Combine lines 1a, 1b, and 1c	1d	
All Other Passive Activities		
2a Activities with net income (enter the amount from Part V, column (a))	2a	
b Activities with net loss (enter the amount from Part V, column (b))	2b ()
c Prior years' unallowed losses (enter the amount from Part V, column (c))	2c ()
d Combine lines 2a, 2b, and 2c	2d	
3 Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c or 2c. Report the losses on the forms and schedules normally used	3	

If line 3 is a loss and:

- Line 1d is a loss, go to Part II.
- Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II. Instead, go to line 10.

Part II Special Allowance for Rental Real Estate Activities With Active Participation					
Note: Enter all numbers in Part II as positive amounts. See instructions for an example.					
4	Enter the smaller of the loss on line 1d or the loss on line 3			4	
5	Enter \$150,000. If married filing separately, see instructions			5	
6	Enter modified adjusted gross income, but not less than zero. See instructions			6	
Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0- on line 9. Otherwise, go to line 7.					
7	Subtract line 6 from line 5			7	
8	Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions			8	
9	Enter the smaller of line 4 or line 8. If line 3 includes any CRD, see instructions			9	
Part III Total Losses Allowed					
10	Add the income, if any, on lines 1a and 2a and enter the total			10	
11	Total losses allowed from all passive activities for 2025. Add lines 9 and 10. See instructions to find out how to report the losses on your tax return			11	
Part IV Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions.					
Name of activity	Current year		Prior years	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 Part I, lines 1a, 1b, and 1c					

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.					
Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c					
Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions.					
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).
Total			1.00		

Part VII **Allocation of Unallowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Total			1.00	

Part VIII **Allowed Losses.** See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Total				

Part IX Activities With Losses Reported on Two or More Forms or Schedules. See instructions.					
Name of activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
----- 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 and line number to be reported on (see instructions):					
----- 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 and line number to be reported on (see instructions):					
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		