

Name(s) shown on return

Identifying number

Part I 1994 Passive Activity Loss

Caution: See the instructions for Worksheets 1 and 2 on pages 7 and 8 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation see **Active Participation in a Rental Real Estate Activity** on page 3 of the instructions.)

1a	Activities with net income (from Worksheet 1, column (a))	1a			
b	Activities with net loss (from Worksheet 1, column (b))	1b	()
c	Prior year unallowed losses (from Worksheet 1, column (c))	1c	()
d	Combine lines 1a, 1b, and 1c	1d			

All Other Passive Activities

2a	Activities with net income (from Worksheet 2, column (a))	2a			
b	Activities with net loss (from Worksheet 2, column (b))	2b	()
c	Prior year unallowed losses (from Worksheet 2, column (c))	2c	()
d	Combine lines 2a, 2b, and 2c	2d			

3 Combine lines 1d and 2d. If the result is net income or zero, see the instructions for line 3. If this line and line 1d are losses, go to line 4. Otherwise, enter -0- on line 9 and go to line 10 **3**

Part II Special Allowance for Rental Real Estate With Active Participation

Note: Enter all numbers in Part II as positive amounts. (See instructions on page 8 for examples.)

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 the instructions	5			
6	Enter modified adjusted gross income, but not less than zero (see instructions)	6			
	Note: If line 6 is equal to or greater than line 5, skip lines 7 and 8, enter -0- on line 9, and then go to line 10. Otherwise, go to line 7.				
7	Subtract line 6 from line 5	7			
8	Multiply line 7 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see instructions	8			
9	Enter the smaller of line 4 or line 8	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 1994. Add lines 9 and 10. See the instructions to find out how to report the losses on your tax return	11			

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, Lines 1a, 1b, and 1c (See instructions on page 7.)

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, Lines 2a, 2b, and 2c (See instructions on page 8.)

Name of activity	Current year		Prior year	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 Form 8582, lines 2a, 2b, and 2c. ▶					

Worksheet 3—Use this worksheet if an amount is shown on Form 8582, line 9 (See instructions on page 8.)

Name of activity	Form or schedule to be reported on	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Special allowance (See instructions.)	(d) Subtract column (c) from column (a) (See instructions.)
Total ▶			1.00		

Worksheet 4—Allocation of Unallowed Losses (See instructions on page 9.)

Name of activity	Form or schedule to be reported on	(a) Loss (See instructions.)	(b) Ratio (See instructions.)	(c) Unallowed loss (See instructions.)
Total ▶			1.00	

Worksheet 5—Allowed Losses (See instructions on page 9.)

Name of activity	Form or schedule to be reported on	(a) Loss (See instructions.)	(b) Unallowed loss (See instructions.)	(c) Allowed loss (See instructions.)
Total ▶				

Worksheet 6—Activities With Losses Reported on Two or More Different Forms or Schedules (See instructions on page 9.)

Name of Activity:	(a) (See instr.)	(b) (See instr.)	(c) Ratio (See instr.)	(d) Unallowed loss (See instr.)	(e) Allowed loss (See instr.)
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		