

▶ See separate instructions.  
▶ Attach to your tax return (personal service corporations and closely held corporations only).

Name	Employer identification number
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**Part I 1991 Passive Activity Loss**  
**Caution:** See the instructions and Worksheets 1 and 2 on page 7 before completing Part I.

<p><b>1a</b> Income (from Worksheet 2, column (a)) . . . . .</p> <p><b>b</b> Deductions and losses (from Worksheet 2, column (b)) . . . . .</p> <p><b>c</b> Prior year unallowed losses (from Worksheet 2, column (c)) . . . . .</p> <p><b>d</b> Combine lines 1a, 1b, and 1c. If the result is net income or -0-, see instructions . . . . .</p> <p><b>2</b> Closely-held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line . . . . .</p> <p><b>3 Unallowed passive activity deductions and losses.</b> 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 . . . . .</p> <p><b>4 Total deductions and losses allowed.</b> Add the income, if any, on lines 1a and 2 and enter the result. See instructions . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>1a</b></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> <tr><td><b>1b</b></td><td>(</td><td>)</td></tr> <tr><td><b>1c</b></td><td>(</td><td>)</td></tr> </table>	<b>1a</b>			<b>1b</b>	(	)	<b>1c</b>	(	)	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>1d</b></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> <tr><td><b>2</b></td><td></td><td></td></tr> <tr><td><b>3</b></td><td></td><td></td></tr> <tr><td><b>4</b></td><td></td><td></td></tr> </table>	<b>1d</b>			<b>2</b>			<b>3</b>			<b>4</b>			
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**Part II 1991 Passive Activity Credits**  
**Caution:** See the instructions and complete Worksheet 5 on page 10 before completing Part II.

<p><b>5a</b> Current year passive activity credits (from Worksheet 5, column (a)) . . . . .</p> <p><b>b</b> Prior year unallowed credits (from Worksheet 5, column (b)) . . . . .</p> <p><b>6</b> Add lines 5a and 5b . . . . .</p> <p><b>7</b> Enter the tax attributable to net active income and net passive income. See instructions. . . . .</p> <p><b>8 Unallowed passive activity credit.</b> Subtract line 7 from line 6. If zero or less, enter -0-. . . . .</p> <p><b>9 Allowed passive activity credit.</b> Subtract line 8 from line 6. See instructions . . . . .</p>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>5a</b></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> <tr><td><b>5b</b></td><td></td><td></td></tr> </table>	<b>5a</b>			<b>5b</b>			<table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:10%;"><b>6</b></td><td style="width:10%;"></td><td style="width:10%;"></td></tr> <tr><td><b>7</b></td><td></td><td></td></tr> <tr><td><b>8</b></td><td></td><td></td></tr> <tr><td><b>9</b></td><td></td><td></td></tr> </table>	<b>6</b>			<b>7</b>			<b>8</b>			<b>9</b>			
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