

Lines 3a and 3b. Use Worksheet 3 to figure the amounts to enter on lines 3a and 3b for low-income housing credits for property placed in service after 1989. If you held an indirect interest in the property through a partnership, S corporation, or other pass-through entity, use Worksheet 3 only if you also acquired your interest in the pass-through entity after 1989. Use line 3a for the current year credits and line 3b for prior year unallowed credits for those activities.

Enter “Form 3800, line” followed by the appropriate line number (2, 23, or 32) in the “From Form” column.

After you complete the worksheet below, enter the totals of columns (a) and (b) on the corresponding lines of Form 8582-CR and then complete line 3c.

Worksheet 3 for Lines 3a and 3b

(keep for your records)

Name of Activity	From Form	Current Year Credits	Prior Year Unallowed Credits	Total Credits
		(a) Credit line 3a	(b) Credit line 3b	(c) Add cols. (a) and (b)
Totals. Enter on lines 3a and 3b of Form 8582-CR . ►				

Lines 4a and 4b. Use Worksheet 4 to figure the amounts to enter on lines 4a and 4b. Use line 4a for all other passive activity credits for the current year and line 4b for prior year unallowed credits from those activities.

For credits from Form 3800, enter the source form (for example, Form 3468 or Form 6765) and “Form 3800, line” followed by the appropriate line number (2, 23, or 32) in the “From Form” column.

After you complete the worksheet below, enter the totals of columns (a) and (b) on the corresponding lines of Form 8582-CR and then complete line 4c.

Worksheet 4 for Lines 4a and 4b

(keep for your records)

Name of Activity	From Form	Current Year Credits	Prior Year Unallowed Credits	Total Credits
		(a) Credit line 4a	(b) Credit line 4b	(c) Add cols. (a) and (b)
Totals. Enter on lines 4a and 4b of Form 8582-CR . . ►				