

Lines 1a and 1b. Use Worksheet 1 to figure the amounts to enter on lines 1a and 1b. Use line 1a for credits from rental real estate activities with active participation for the current year and line 1b for prior year unallowed credits from rental real estate activities with active participation in both the prior year in which the credit arose and the current year. See *Special Allowance for Rental Real Estate Activities*, earlier, for a definition of active participation.

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 1c.

Note: Rehabilitation credits from rental real estate activities and low-income housing credits must be entered in Worksheet 2 or 3, whichever applies, even if you actively participated in the activity.

Worksheet 1 for Lines 1a and 1b (keep for your records)

Name of Activity	From Form	Current Year Credits	Prior Year Unallowed Credits	Total Credits
		(a) Credit line 1a	(b) Credit line 1b	(c) Add cols. (a) and (b)
Totals. Enter on lines 1a and 1b of Form 8582-CR . . . ▶				

Lines 2a and 2b. Use Worksheet 2 to figure the amounts to enter on lines 2a and 2b. Use line 2a for rehabilitation credits and low-income housing credits from rental real estate activities for the current year and line 2b for prior year unallowed credits from those activities. However, use Worksheet 3 instead of Worksheet 2 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 this worksheet if you don’t meet both requirements.

Enter the source form (Form 3468 or Form 8586) 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 2c.

Worksheet 2 for Lines 2a and 2b (keep for your records)

Name of Activity	From Form	Current Year Credits	Prior Year Unallowed Credits	Total Credits
		(a) Credit line 2a	(b) Credit line 2b	(c) Add cols. (a) and (b)
Totals. Enter on lines 2a and 2b of Form 8582-CR . . . ▶				