Form **8582**

Passive Activity Loss Limitations

► See separate instructions. ► Attach to Form 1040 or Form 1041. OMB No. 1545-1008

2011
Attachment
Sequence No. 88

Department of the Treasury Internal Revenue Service (99) Name(s) shown on return

Part I

2011 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Identifying number

	al Real Estate Activities With Active Participation (For the definition ial Allowance for Rental Real Estate Activities in the instructions.)	of active participation, see			
	·				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a			
b	Activities with net loss (enter the amount from Worksheet 1, column				
	(b))	1b ()		
С	Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c ()		
d			1d		
	nercial Revitalization Deductions From Rental Real Estate Activities		Iu		
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a (/		
_		Za	4		
b	Prior year unallowed commercial revitalization deductions from	Oh (\		
_	Worksheet 2, column (b)	2b (4	/	
C A II O	Add lines 2a and 2b	<u> </u>	2c	(,
3a	Activities with net income (enter the amount from Worksheet 3,				
	column (a))	3a	-		
b	Activities with net loss (enter the amount from Worksheet 3, column				
	(b))	3b (4		
С	Prior years unallowed losses (enter the amount from Worksheet 3,				
	column (c))	3c ()		
d	Combine lines 3a, 3b, and 3c	 	3d		
4	Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here				
	your return; all losses are allowed, including any prior year unallowed				
	2b, or 3c. Report the losses on the forms and schedules normally used	d	4		
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.				
	. 3				
	 Line 2c is a loss (and line 1d is zero or more 	· -			
	 Line 2c is a loss (and line 1d is zero or more Line 3d is a loss (and lines 1d and 2c are zero) 	ero or more), skip Parts II an	d III aı	_	
	 Line 2c is a loss (and line 1d is zero or more Line 3d is a loss (and lines 1d and 2c are zero) If your filing status is married filing separately and you lived with you 	ero or more), skip Parts II an	d III aı	_	plete
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Caution: The worksheets must be filed v				tor your re	cords.				
Worksheet 1—For Form 8582, Lines 1	a, 1b, and 1c (Se	e instruction	ons.)						
	Current year			Prior years		Overall gain or loss			
Name of activity	(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 2	a and 2b (See in	structions.)		•					
Name of activity	(a) Current year deductions (line 2a)		(b) Prior year unallowed deductions (lin			ine 2b)	(c)	Overall loss	
Total. Enter on Form 8582, lines 2a and 2b ▶									
Worksheet 3—For Form 8582, Lines 3	a, 3b, and 3c (Se	e instruction	ons.)			•			
Name of activity	Current year			Prior years		Overall g		gain or loss	
	(a) Net income (b) Net II (line 3a)					(d) Gain		(e) Loss	
Total. Enter on Form 8582, lines 3a, 3b, and 3c									
Worksheet 4—Use this worksheet if ar	n amount is sho	wn on Fori	n 85	82, line 10	or 14	(See ir	nstruction	ns.)	
Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Los	5	(b) Ratio		(c) Special allowance		(d) Subtract column (c) from column (a)	
Total									
Worksheet 5—Allocation of Unallowed	d Losses (See in	structions.)							
	Form or sched								
Name of activity	and line numb to be reported (see instruction	l on (a) L		Loss (I		(b) Ratio		(c) Unallowed loss	
	•								
Total							ı		

Form 8582 (2011) Page **3**

Worksheet 6-Allowed Losses (See in	structions.)								
Name of activity	and line num	Form or schedule and line number to be reported on (see instructions)		(a) Loss		nallowed loss	(c) A	(c) Allowed loss	
Total Worksheet 7—Activities With Losses F			re Forms	or Sched	lules (S	See instruction	ns)		
Name of activity:	(a)		(b)	(c) Ra		(d) Unallower	'M	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	r 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	r 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	r less, enter -0- ▶								
Total	·								
				1		1			

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