Passive Activity Loss Limitations
► See separate instructions.

► Attach to Form 1040 or Form 1041.

▶ Information about Form 8582 and its instructions is available at www.irs.gov/form8582.

OMB No. 1545-1008 Attachment Sequence No. 88

Internal Revenue Service (99) Name(s) shown on return

2015 Passive Activity Loss

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

Part I

Department of the Treasury

Identifying number

	al Real Estate Activities With Active Participation (For the definition	of a	ctive participation,	see			
-	ial Allowance for Rental Real Estate Activities in the instructions.)	1	I				
1a	Activities with net income (enter the amount from Worksheet 1, column (a))	1a					
<b>L</b>	Activities with net loss (enter the amount from Worksheet 1, column			+			
ь	(b))	1b	(				
С	Prior years unallowed losses (enter the amount from Worksheet 1,						
	column (c))	1c	(				
d	Combine lines 1a, 1b, and 1c			· .	1d		
	nercial Revitalization Deductions From Rental Real Estate Activitie						
2a	Commercial revitalization deductions from Worksheet 2, column (a) .	2a	(	)			
b	Prior year unallowed commercial revitalization deductions from						
	Worksheet 2, column (b)	2b	(				
С	Add lines 2a and 2b	· .		٠. ا	2c	(	)
All Ot	her Passive Activities						
За	Activities with net income (enter the amount from Worksheet 3,						
	column (a))	3a		1			
b	Activities with net loss (enter the amount from Worksheet 3, column						
	(b))	3b	(				
С	Prior years unallowed losses (enter the amount from Worksheet 3,						
	column (c))	3с	(				
d	Combine lines 3a, 3b, and 3c	· .		٠. ا	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 use		4		İ		
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.			-			•
	if life 4 is a loss and. • Life id is a loss, go to Fart ii.						
	<ul> <li>Line 2c is a loss (and line 1d is zero or more)</li> </ul>	e), sk	ip Part II and go to	o Part I	III.		
	· ·					nd go to line 15.	
Cauti	<ul> <li>Line 2c is a loss (and line 1d is zero or more</li> </ul>	ero o	r more), skip Parts	II and	III an	-	nplete
	<ul><li>Line 2c is a loss (and line 1d is zero or mor</li><li>Line 3d is a loss (and lines 1d and 2c are z</li></ul>	ero o	r more), skip Parts	II and	III an	-	nplete
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Caution: The worksheets must be filed v				tor your re	cords	; <u> </u>				
Worksheet 1—For Form 8582, Lines 1	<b>a, 1b, and 1c</b> (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 deductions (		unall	(b) Prior year llowed deductions (line 2l		line 2b)	(c)	Overall loss		
Total. Enter on Form 8582, lines 2a and 2b										
Worksheet 3—For Form 8582, Lines 3	<b>a, 3b, and 3c</b> (Se	e instruction	ons.)							
Name of activity	Currer			Prior years		Overall g		gain or loss		
	(a) Net income (line 3a)	(b) Net loss (line 3b)		(c) Unallowed loss (line 3c)		(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	nstructio	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	<b>d Losses</b> (See in	structions.)								
Name of activity	Form or sched and line numb to be reported (see instruction	oer I on (a) L		oss (t		(b) Ratio		(c) Unallowed loss		
	<u> </u>									
Total										

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Work	sheet 6-Allowed Losses (See in	nstru	ıctions.)							
Name of activity		Form or schedule and line number to be reported on (see instructions)		(a) Loss		(b) Unallowed loss			(c) Allowed loss	
Total										
	sheet 7—Activities With Losses I	<b>Зер</b> о	orted on Two	or Mo	re Forms	or Sched	lules (S			
Name	of activity:	(a)		(b)		(c) Ratio		(d) Unallowed loss		(e) Allowed loss
to be	or schedule and line number reported on (see ctions):									
1a	Net loss plus prior year unallowed loss from form or schedule . ▶  Net income from form or									
	schedule									
С	Subtract line 1b from line 1a. If zero o	r les	s, enter -0- ▶							
to be	or schedule and line number reported on (see ctions):									
1a	Net loss plus prior year unallowed loss from form or schedule . •									
b	Net income from form or schedule ▶									
С	Subtract line 1b from line 1a. If zero o	r les	s, enter -0- ▶							
to be	or schedule and line number reported on (see ctions):									
1a	Net loss plus prior year unallowed loss from form or schedule . ▶									
b	Net income from form or schedule ▶									
С	Subtract line 1b from line 1a. If zero o	r les	s, enter -0- ▶							
Total			•							