## 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

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

Part I

2013 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I. Rental Real Estate Activities With Active Participation of active participation, see Identifying number

Speci	al Allowance for Rental Real Estate Activities in the instructions.)						
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	(	)			
	Combine lines 1a, 1b, and 1c			•	1d		
2a	Commercial revitalization deductions from Worksheet 2, column (a).	2a	1	1 1			
	Prior year unallowed commercial revitalization deductions from	Za		,	-		
b	Worksheet 2, column (b)	2b	(	)			
С	Add lines 2a and 2b		I.	,	2c	(	)
	her Passive Activities			•			
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	(	)			
С	Prior years unallowed losses (enter the amount from Worksheet 3,						
	column (c))	3с	(	)			
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 use	ed .			4		
	If line 4 is a loss and: • Line 1d is a loss, go to Part II.						
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