

**Caution:** The worksheets must be filed with your tax return. Keep a copy for your records.

**Worksheet 1** For Form 8582, Lines 1a, 1b, and 1c (See instructions.)

| Name of activity   | Current year                |                           | Prior years                     | Overall gain or loss |          |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|  | (a) Net income<br>(line 1a) | (b) Net loss<br>(line 1b) | (c) Unallowed<br>loss (line 1c) | (d) Gain             | (e) Loss |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
| Total. Enter on Form 8582, lines 1a, 1b,<br>and 1c . . . . . r |                             |                           |                                 |                      |          |

**Worksheet 2** For Form 8582, Lines 2a and 2b (See instructions.)

| Name of activity  | (a) Current year<br>deductions (line 2a) | (b) Prior year<br>unallowed deductions (line 2b) | (c) Overall loss |
|---|--|--|------------------|
|   |  |  |                  |
|   |  |  |                  |
|   |  |  |                  |
|   |  |  |                  |
| Total. Enter on Form 8582, lines 2a and<br>2b . . . . . r |  |  |                  |

**Worksheet 3** For Form 8582, Lines 3a, 3b, and 3c (See instructions.)

| Name of activity   | Current year                |                           | Prior years                     | Overall gain or loss |          |
|--|-----------------------------|---------------------------|---------------------------------|----------------------|----------|
|  | (a) Net income<br>(line 3a) | (b) Net loss<br>(line 3b) | (c) Unallowed<br>loss (line 3c) | (d) Gain             | (e) Loss |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
|  |                             |                           |                                 |                      |          |
| Total. Enter on Form 8582, lines 3a, 3b,<br>and 3c . . . . . r |                             |                           |                                 |                      |          |

**Worksheet 4** Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See instructions.)

| Name of activity  | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Special<br>allowance | (d) Subtract<br>column (c) from<br>column (a) |
|-------------------|--|----------|-----------|--------------------------|---|
|                   |  |          |           |                          |   |
|                   |  |          |           |                          |   |
|                   |  |          |           |                          |   |
|                   |  |          |           |                          |   |
|                   |  |          |           |                          |   |
| Total . . . . . r |  |          | 1.00      |                          |   |

**Worksheet 5** Location of Unallowed Losses (See instructions.)

| Name of activity  | Form or schedule<br>and line number<br>to be reported on<br>(see instructions) | (a) Loss | (b) Ratio | (c) Unallowed loss |
|-------------------|--|----------|-----------|--------------------|
|                   |  |          |           |                    |
|                   |  |          |           |                    |
|                   |  |          |           |                    |
|                   |  |          |           |                    |
|                   |  |          |           |                    |
| Total . . . . . r |  |          | 1.00      |                    |