

Partner's At-Risk Basis Worksheet

2018

Keep for your records.

Name of Partner:

SSN:

Name of Partnership:

EIN

Losses and deductions allowed divided by Total Losses and deductions

	Sch K1 Line:	(A) Beginning of Year Losses and Deductions	(B) Current Year Losses and Deductions	(C) Total Losses and Deductions	(D) Allowed Losses and Deductions in Current Year	(E) Disallowed Losses and Deductions in Current Year
1	Ordinary Losses	1				
4	Rental Real Estate Losses	2				
4	Other Rental Losses	3				
2a	Short-term capital losses	8				
2a	Long-term capital losses	9a				
4	Other portfolio losses	11, Code A				
2b	1231 losses	10				
4	1256 losses	11, Code C				
2a	S/T Cap (Not Portfolio)	11, Code IH				
2a	L/T Cap Total (Not Portfolio)	11, Code II				
2b	4797, Line 10	11, Code IF & IG				
4	Other losses	11, Code B, ID, IE				
4	CC Cash 60%	13, Code A				
4	CC Cash 30%	13, Code B				
4	CC Noncash 50%	13, Code C				
4	CC Noncash 30%	13, Code D				
4	CC Capital Gain Prop 30%	13, Code E				
4	CC Capital Gain Prop 20%	13, Code F				
4	CC 100%	13, Code G				
4	Section 179	12, Code A				
4	Reserved					
4	Portfolio 2%					
4	Portfolio Other	13, Code L				
4	Deductions - royalty income	13, Code I				
4	Educational assistance benefits	13, Code N				
4	Dependent care benefits	13, Code O				
4	Reforestation expense	13, Code S				
4	Film and TV Prod Exp	13, Code WF				
4	Interest Exp - Schedule E	13, Code WA & WC				
4	CCF Contributions	13, Code WD				
4	Interest penalty	13, Code WE				
4	Oil and gas depletion					
4	Interest Exp Investment Sch A	13, Code H & WB				
4	Sec. 59(e)(2) Circulation Costs	13, Code JA				
4	Sec. 59(e)(2) Research Costs	13, Code JB				
4	Sec. 59(e)(2) Mining Costs	13, Code JC				
4	Sec. 59(e)(2) Intangible Drilling	13, Code JD				
4	Nondeductible expenses	18, Code C				
4	Other deductions/decreases					
2b	Loss from 179 asset					
Alternative Minimum Tax Adjustments						
1	Post-1986 depreciation adj	17, Code A				
2b	Adjusted gain or loss	17, Code B				
4	Depletion (other than oil & gas)	17, Code C				
4	Other AMT items	17, Code D				
Totals						

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All losses and deductions are fully allowed in 2018

Computation of allowed losses and deductions (total of Column D of this worksheet)

Form 6198 line 21 - Deductible Loss

Plus: Income and gains from K-1

Total losses and deductions allowed in 2018