

Passive Activity Credit Limitations

▶ See separate instructions.
▶ Attach to Form 1040, 1040-SR, or 1041.
▶ Go to www.irs.gov/Form8582CR for the latest information.

Name(s) shown on return

Identifying number

Part I Passive Activity Credits

Caution: If you have credits from a publicly traded partnership, see *Publicly Traded Partnerships (PTPs)* in the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See <i>Lines 1a through 1c</i> in the instructions.)			
1a	Credits from Worksheet 1, column (a)	1a	
b	Prior year unallowed credits from Worksheet 1, column (b)	1b	
c	Add lines 1a and 1b		1c
Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See <i>Lines 2a through 2c</i> in the instructions.)			
2a	Credits from Worksheet 2, column (a)	2a	
b	Prior year unallowed credits from Worksheet 2, column (b)	2b	
c	Add lines 2a and 2b		2c
Low-Income Housing Credits for Property Placed in Service After 1989 (See <i>Lines 3a through 3c</i> in the instructions.)			
3a	Credits from Worksheet 3, column (a)	3a	
b	Prior year unallowed credits from Worksheet 3, column (b)	3b	
c	Add lines 3a and 3b		3c
All Other Passive Activity Credits (See <i>Lines 4a through 4c</i> in the instructions.)			
4a	Credits from Worksheet 4, column (a)	4a	
b	Prior year unallowed credits from Worksheet 4, column (b)	4b	
c	Add lines 4a and 4b		4c
5	Add lines 1c, 2c, 3c, and 4c		5
6	Enter the tax attributable to net passive income (see instructions)		6
7	Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see instructions		7
Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.			

Part II Special Allowance for Rental Real Estate Activities With Active Participation

Note: Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8	Enter the smaller of line 1c or line 7		8
9	Enter \$150,000. If married filing separately, see instructions	9	
10	Enter modified adjusted gross income, but not less than zero (see instructions). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16	10	
11	Subtract line 10 from line 9	11	
12	Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see instructions	12	
13a	Enter the amount, if any, from line 10 of Form 8582	13a	
b	Enter the amount, if any, from line 14 of Form 8582	13b	
c	Add lines 13a and 13b		13c
14	Subtract line 13c from line 12	14	
15	Enter the tax attributable to the amount on line 14 (see instructions)		15
16	Enter the smaller of line 8 or line 15.		16

For Paperwork Reduction Act Notice, see instructions.