Partner's At-Risk Basis Worksheet

(This page is not filed with the return. It is for your records only.)

2021

Name of Partnership		EIN
Name of Partner:		SSN:
	(This page is not filed with the return. It is for your records only.)	

Losses and deductions allowed divided by Total Losses and deductions (B) (C) (D) Beginning **Current Year** Total Allowed Disallowed of Year Losses and Losses and Losses and Losses and Sch K1 **Deductions Deductions in Deductions in** Losses and **Deductions Deductions** Line: Current Year **Current Year Ordinary Losses** 1 4 Rental Real Estate Losses 4 Other Rental Losses 3 Short-term capital losses 2a Long-term capital losses Other portfolio losses 4 11. Code A 2b 1231 losses 1256 losses 11 Code C 2a S/T Cap (Not Portfolio) 11, Code IH 2a L/T Cap Total (Not Portfolio) 11 Code II 4797, Line 10 11, Code IF & IG 4 Other losses 11. Code B.ID.IE CC Cash 60% 13, Code A 4 CC Cash 30% 13. Code B CC Noncash 50% 13, Code C 4 CC Noncash 30% 13. Code D 4 CC Capital Gain Prop 30% 13. Code E CC Capital Gain Prop 20% 13, Code F CC 100% 13 Code G Section 179 12, Code A 4 Reserved 4 Portfolio 2% Portfolio Other 4 13 Code I Deductions - royalty income 13, Code I Educational assistance benefits 13. Code N Dependent care benefits 13, Code O Reforestation expense 13. Code S 4 Film and TV Prod Exp 13, Code WF 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 Sec. 59(e)(2) Mining Costs 13 Code JC Sec. 59(e)(2) Intangible Drilling 4 13, Code JD 4 Nondeductible expenses 18. Code C Other deductions/decreases 2b Loss from 179 asset Alternative Minimum Tax Adjustments 1 Post-1986 depreciation adj 17, Code A Adjusted gain or loss 17 Code B Depletion (other than oil & gas 17, Code C Other AMT items 17 Code D **Totals** All losses and deductions are fully allowed in 2021 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 2021