

# Shareholder's At Risk Basis Worksheet

**2016**

Keep for your records.

Name of Shareholder:	SSN:
Name of Corporation:	EIN

Losses and deductions allowed divided by Total Losses and deductions \_\_\_\_\_

			(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	7						
2a Long-term capital losses	8a						
4 Other portfolio losses	10, Code A						
2b 1231 losses	9						
4 1256 losses	10, Code C						
2a S/T Cap (Not Portfolio)	10, Code EF						
2a L/T Cap Total (Not Portfolio)	10, Code EG						
4 Other losses	10, Code B,ED,EE						
4 CC Cash 50%	12, Code A						
4 CC Cash 30%	12, Code B						
4 CC Noncash 50%	12, Code C						
4 CC Noncash 30%	12, Code D						
4 CC Capital Gain Prop 30%	12, Code E						
4 CC Capital Gain Prop 20%	12, Code F						
4 CC 100%	12, Code G						
4 Section 179	11 Code A						
4 Section 179 Qual. Real Property	11 Code B						
4 Portfolio 2%	12, Code K						
4 Portfolio Other	12, Code L						
4 Deductions - royalty income	12, Code I						
4 Reforestation expense	12, Code O						
4 Film and TV Prod Exp	12, Code SE						
4 Interest Exp - Schedule E	12, Code SA						
4 CCF Contributions	12, Code SC						
4 Interest penalty	12, Code SD						
4 Oil and gas depletion							
4 Interest Exp Investment Sch A	12, Code H & SB						
4 Sec. 59(e)(2) Circulation Costs	12, Code JA						
4 Sec. 59(e)(2) Research Costs	12, Code JB						
4 Sec. 59(e)(2) Mining Costs	12, Code JC						
4 Sec. 59(e)(2) Intangible Drilling	12, Code JD						
4 Nondeductible expenses							
4 Other deductions/decreases							
2b Loss from 179 asset							
<b>Alternative Minimum Tax adjustments</b>							
1 Post-1986 depreciation adj	15, Code A						
2b Adjusted gain or loss	15, Code B						
4 Depletion (other than oil & gas)	15, Code C						
4 Other AMT items	15, Code D						
<b>Totals</b>							

All losses and deductions are fully allowed in 2016

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 2016** . . . . .