

Form 8582

Passive Activity Loss Limitations

OMB No. 1545-1008

Department of the Treasury Internal Revenue Service (99)

See separate instructions. Attach to Form 1040 or Form 1041. Go to www.irs.gov/Form8582 for instructions and the latest information.

2017 Attachment Sequence No. 88

Name(s) shown on return

Identifying number

Part I 2017 Passive Activity Loss

Caution: Complete Worksheets 1, 2, and 3 before completing Part I.

Rental Real Estate Activities With Active Participation (For the definition of active participation, see

Special Allowance for Rental Real Estate Activities in the instructions.)

Table with 4 rows (1a-1d) for Rental Real Estate Activities. Columns include description, sub-column (1a-1c), and total column (1d).

Commercial Revitalization Deductions From Rental Real Estate Activities

Table with 3 rows (2a-2c) for Commercial Revitalization Deductions. Columns include description, sub-column (2a-2b), and total column (2c).

All Other Passive Activities

Table with 4 rows (3a-3d) for All Other Passive Activities. Columns include description, sub-column (3a-3c), and total column (3d).

Line 4: Combine lines 1d, 2c, and 3d. If this line is zero or more, stop here and include this form with your return; all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c.

- If line 4 is a loss and: Line 1d is a loss, go to Part II. Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III. Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: 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 or Part III. Instead, go to line 15.

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

Note: Enter all numbers in Part II as positive amounts. See instructions for an example.

Table with 5 rows (5-10) for Special Allowance for Rental Real Estate Activities. Columns include description, sub-column (6-8), and total column (5, 9, 10).

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities

Note: Enter all numbers in Part III as positive amounts. See the example for Part II in the instructions.

Table with 4 rows (11-14) for Special Allowance for Commercial Revitalization Deductions. Columns include description and total column (11-14).

Part IV Total Losses Allowed

Table with 2 rows (15-16) for Total Losses Allowed. Columns include description and total column (15, 16).

For Paperwork Reduction Act Notice, see instructions.