

# Shareholder's At Risk Basis Worksheet

**2017**

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 2017

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 2017** . . . . .