

# Shareholder's At Risk Basis Worksheet

**2019**

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
<b>Sch K1</b>	<b>Line:</b>					
1	Ordinary Losses					
4	Rental Real Estate Losses					
4	Other Rental Losses					
2a	Short-term capital losses					
2a	Long-term capital losses					
4	Other portfolio losses					
2b	1231 losses					
4	1256 losses					
2a	S/T Cap (Not Portfolio)					
2a	L/T Cap Total (Not Portfolio)					
4	Other losses					
4	CC Cash 60%					
4	CC Cash 30%					
4	CC Noncash 50%					
4	CC Noncash 30%					
4	CC Capital Gain Prop 30%					
4	CC Capital Gain Prop 20%					
4	CC 100%					
4	Section 179					
4	Reserved					
4	Portfolio 2%					
4	Portfolio Other					
4	Deductions - royalty income					
4	Reforestation expense					
4	Film and TV Prod Exp					
4	Interest Exp - Schedule E					
4	CCF Contributions					
4	Interest penalty					
4	Oil and gas depletion					
4	Interest Exp Investment Sch A					
4	Sec. 59(e)(2) Circulation Costs					
4	Sec. 59(e)(2) Research Costs					
4	Sec. 59(e)(2) Mining Costs					
4	Sec. 59(e)(2) Intangible Drilling					
4	Nondeductible expenses					
4	Other deductions/decreases					
2b	Loss from 179 asset					
<b>Alternative Minimum Tax adjustments</b>						
1	Post-1986 depreciation adj					
2b	Adjusted gain or loss					
4	Depletion (other than oil & gas)					
4	Other AMT items					
<b>Totals</b>						

All losses and deductions are fully allowed in 2019  
 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 2019** . . . . .