

# At-Risk Limitations

▶ **Attach to your tax return.**  
 ▶ **See separate instructions.**

Name(s) shown on return	Identifying number
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Description of activity

**Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts. See Instructions. (Enter losses in parentheses.)**

1 Ordinary income (loss) from the activity. See Instructions. . . . .	<b>1</b>		
2 Gain (loss) from the sale or other disposition of assets used in the activity (or your interests in the activity) that you initially will be reporting on:	<b>2</b>		
<b>a</b> Schedule D. . . . .	<b>2a</b>		
<b>b</b> Form 4797. . . . .	<b>2b</b>		
<b>c</b> Other form or schedule . . . . .	<b>2c</b>		
3 Other income or gains from the activity from Schedule K-1 of Form 1065 or Form 1120S, whichever applies, that were not included above on lines 1 through 2c . . . . .	<b>3</b>		
4 Other deductions or losses from the activity, including investment interest expense, that were not used in figuring amounts on lines 1 through 3. . . . .	<b>4</b>	(	)
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See Instructions before completing the rest of this form . . . . .	<b>5</b>		

**Part II Simplified Computation of Amount At Risk (See Instructions for who may use this part.)**

6 Adjusted basis (as defined in section 1011) in the activity (or adjusted basis of interest in the activity) on the first day of the tax year. Do not enter less than zero . . . . .	<b>6</b>		
7 Increases for the tax year . . . . .	<b>7</b>		
8 Add lines 6 and 7. . . . .	<b>8</b>		
9 Decreases for the tax year . . . . .	<b>9</b>		
10 Amount at risk. Subtract line 9 from line 8 and enter result here ▶ . . . . . Also enter the result in the entry space for line 10. However, if the result is less than zero, enter zero in the entry space for line 10 and see <b>Pub. 925</b> for information on the recapture rules. <b>Note:</b> You may want to use Part III to see if the method in that part gives you a larger amount at risk. Enter the larger amount (but not less than zero) on line 20, Part IV. . . . .	<b>10</b>		

**Part III Detailed Computation of Amount At Risk (If you completed Part III of Form 6198 for 1989, see Instructions for Part III before completing this part for 1990.)**

11 Investment in the activity (or investment in interest in the activity) at effective date. Do not enter less than zero . . . . .	<b>11</b>		
12 Increases at effective date . . . . .	<b>12</b>		
13 Add lines 11 and 12 . . . . .	<b>13</b>		
14 Decreases at effective date . . . . .	<b>14</b>		
15 Amount at risk (check box that applies):			
<b>a</b> <input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	<b>15</b>		
<b>b</b> <input type="checkbox"/> From 1989 Form 6198, line 19. (Do not enter the amount from line 10 of the 1989 form.)			
16 Increases since (check box that applies):			
<b>a</b> <input type="checkbox"/> Effective date	<b>16</b>		
<b>b</b> <input type="checkbox"/> The end of your 1989 tax year			
17 Add lines 15 and 16 . . . . .	<b>17</b>		
18 Decreases since (check box that applies):			
<b>a</b> <input type="checkbox"/> Effective date	<b>18</b>		
<b>b</b> <input type="checkbox"/> The end of your 1989 tax year			
19 Amount at risk. Subtract line 18 from line 17 and enter result here ▶ . . . . . Also enter the result in the entry space for line 19. However, if the result is less than zero, enter zero in the entry space for line 19 and see <b>Pub. 925</b> for information on the recapture rules. Also enter on line 20 if you are not using the amount from Part II . . . . .	<b>19</b>		

**Part IV Deductible Loss**

20 Amount at risk from line 10 or 19, whichever is larger. Do not enter less than zero . . . . . <b>Note:</b> If line 20 is zero, enter zero on line 21. You do not have a deductible loss this year.	<b>20</b>		
21 <b>Deductible loss.</b> Enter the smaller of the loss on line 5 or the amount on line 20. See the Instructions for where to report any deductible loss and any carryover . . . . .	<b>21</b>	(	)

**Note:** If this loss is from a passive activity, get **Form 8582, Passive Activity Loss Limitations**, or **Form 8810, Corporate Passive Activity Loss and Credit Limitations**, to see if the loss is allowed under the passive activity rules. If part of the loss is subject to the passive activity loss rules and part of it is not, allocate the loss and take the ratable portion attributable to the passive activity loss rules to Form 8582 or Form 8810, whichever applies.

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