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Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

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▶ Attach to your tax return (personal service and closely held corporations only).  
▶ Go to [www.irs.gov/Form8810](http://www.irs.gov/Form8810) for instructions and the latest information.

Name \_\_\_\_\_ Employer identification number \_\_\_\_\_

**Part I 2018 Passive Activity Loss**

**Caution:** See the instructions and complete Worksheets 1 and 2 before completing Part I.

|           |  |           |   |   |  |
|-----------|--|-----------|---|---|--|
| <b>1a</b> | Current year income (from Worksheet 2, column (a)) . . . . .   | <b>1a</b> |   |   |  |
| <b>b</b>  | Current year deductions and losses (from Worksheet 2, column (b)) . . . . .  | <b>1b</b> | ( | ) |  |
| <b>c</b>  | Prior year unallowed losses (from Worksheet 2, column (c)) . . . . .   | <b>1c</b> | ( | ) |  |
| <b>d</b>  | Combine lines 1a, 1b, and 1c. If the result is net income or zero, see instructions . . . . .  | <b>1d</b> |   |   |  |
| <b>2</b>  | Closely held corporations enter net active income and see instructions. Personal service corporations enter -0- on this line . . . . .   | <b>2</b>  |   |   |  |
| <b>3</b>  | <b>Unallowed passive activity deductions and losses.</b> Combine lines 1d and 2. If the result is net income or zero, see the instructions for lines 1d and 3. Otherwise, go to line 4 . . . . . | <b>3</b>  |   |   |  |
| <b>4</b>  | <b>Total deductions and losses allowed.</b> Add the income, if any, on lines 1a and 2 and enter the result (see instructions) . . . . .  | <b>4</b>  |   |   |  |

**Part II 2018 Passive Activity Credits**

**Caution:** See the instructions and complete Worksheet 5 before completing Part II.

|           |   |           |  |  |  |
|-----------|---|-----------|--|--|--|
| <b>5a</b> | Current year credits (from Worksheet 5, column (a)) . . . . .   | <b>5a</b> |  |  |  |
| <b>b</b>  | Prior year unallowed credits (from Worksheet 5, column (b)) . . . . .   | <b>5b</b> |  |  |  |
| <b>6</b>  | Add lines 5a and 5b . . . . .   | <b>6</b>  |  |  |  |
| <b>7</b>  | Enter the tax attributable to net passive income and net active income. See instructions . . . . .                        | <b>7</b>  |  |  |  |
| <b>8</b>  | <b>Unallowed passive activity credit.</b> Subtract line 7 from line 6. If the result is zero or less, enter -0- . . . . . | <b>8</b>  |  |  |  |
| <b>9</b>  | <b>Allowed passive activity credit.</b> Subtract line 8 from line 6. See instructions . . . . .                           | <b>9</b>  |  |  |  |

**Part III Election To Increase Basis of Credit Property**

**10** If the corporation disposed of its entire interest in a passive activity or former passive activity in a fully taxable transaction, and the corporation elects to increase the basis of credit property used in that activity by the unallowed credit that reduced the property's basis, check this box. See instructions . . . . .

**11** Name of passive activity disposed of ▶ \_\_\_\_\_

**12** Description of the credit property for which the election is being made ▶ \_\_\_\_\_

**13** Amount of unallowed credit that reduced the property's basis . . . . . ▶ \$ \_\_\_\_\_