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Most forms and publications have a page on IRS.gov: <u>IRS.gov/Form1040</u> for Form 1040; <u>IRS.gov/Pub501</u> for Pub. 501; <u>IRS.gov/W4</u> for Form W-4; and <u>IRS.gov/ScheduleA</u> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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Form 8582
Department of the Treasury Internal Revenue Service

Name(s) shown on return

Passive Activity Loss Limitations

See separate instructions.

Attach to Form 1040, 1040-SR, or 1041.

Go to www.irs.gov/Form8582 for instructions and the latest information.

OMB No. 1545-1008

Identifying number

Par	t 2024 Passive Activity Loss	3					
	Caution: Complete Parts IV an	nd V before comple	eting Part I.				
	I Real Estate Activities With Active Pa ance for Rental Real Estate Activities			tive participation, s	ee Special		5
1a	Activities with net income (enter the a	mount from Part IV	/, column (a)) .	1a -			
b	Activities with net loss (enter the amound			1b ()		
с	Prior years' unallowed losses (enter th			1c (_
d	Combine lines 1a, 1b, and 1c		<i>.</i>			1d	
All Ot	ner Passive Activities			5 U			
2a	Activities with net income (enter the a	mount from Part V	, column (a))	2a			
b	Activities with net loss (enter the amound	unt from Part V, co	olumn (b))	2b ()		
С	Prior years' unallowed losses (enter th	ne amount from Pa	art V, column (c))	2c ()		
d	Combine lines 2a, 2b, and 2c					2d	
3	Combine lines 1d and 2d and subtract any prior year unallowed CRD. See instructions. 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 or 2c. Report the losses on the forms and schedules normally used						
	If line 3 is a loss and: • Line 1d is a l	oss, go to Part II.					
				ip Part II and go to			
	on: If your filing status is married filing	separately and yo	ou lived with your	spouse at any tim	e during the	year,	do not complete
	Instead, go to line 10.						
Par				-			
	Note: Enter all numbers in Par	-		tions for an examp	le.		
4	Enter the smaller of the loss on line 1					4	
5	Enter \$150,000. If married filing separ			5			
6	Enter modified adjusted gross income						
	Note: If line 6 is greater than or equal on line 9. Otherwise, go to line 7.	to line 5, skip line	s 7 and 8 and ent	ter -0-			
7	Subtract line 6 from line 5			7			
8	8 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions				8		
9	Enter the smaller of line 4 or line 8. If	line 3 includes any	/ CRD, see instruc	ctions		9	
Part							
10	Add the income, if any, on lines 1a an					10	
11	Total losses allowed from all passiv		24. Add lines 9 ar	nd 10. See instructi	ons to find		
	out how to report the losses on your ta		<u></u>	<u></u>		11	
Part	V Complete This Part Before	e Part I, Lines 1a	a, 1b, and 1c. S	see instructions.			
	Name of activity	Currer	nt year	Prior years	Ove	rall ga	in or loss
		(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gair	ı	(e) Loss
	Enter on Part I, lines 1a, 1b, and 1c						
For Pa	perwork Reduction Act Notice, see instru	uctions.	Ca	at. No. 63704F			Form 8582 (2024)

Part V	Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.						
		Current year Prior years		Overall gain or loss			
	Name of activity	(a) Net income (b) Net loss (line 2a) (line 2b)		(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss	
	TDE						
Total. Enter	on Part I, lines 2a, 2b, and 2c						
Part VI	Use This Part if an Amou	nt Is Shown on F	Part II, Line 9. S	See instructions			
	Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a).	
						-	
						-	
					_		
Total				1.00			
Part VII	Allocation of Unallowed L		uctions.				
3	Name of activity	Form or sche and line nun to be reporte (see instruct	nber (a) l ed on	Loss	(b) Ratio	(c) Unallowed loss	
Total Part VIII	Allowed Losses. See instr	uctions			1.00		
r are viii	Anonea Losses. Oce metr	Form or sche	adula				
	Name of activity ar		and line number to be reported on (see instructions) (a) L		Jnallowed loss	(c) Allowed loss	
Total .							

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Par	t IX Activities With Losses R	eported on Two o	or More Forms	or Schedules.	See instructions.	
Name of activity:		(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
	or schedule and line number to ported on (see instructions):					
1a b	Net loss plus prior year unallowed loss from form or schedule Net income from form or schedule	AS				
с	Subtract line 1b from line 1a. If zero	or less, enter -0-				
	or schedule and line number to ported on (see instructions):					
1a	Net loss plus prior year unallowed loss from form or schedule					
b c	Net income from form or schedule Subtract line 1b from line 1a. If zero	or less. enter -0-	TJF	KΔ	ΗT	
	or schedule and line number to ported on (see instructions):					
1a	Net loss plus prior year unallowed loss from form or schedule	mb				
b	Net income from form or schedule					
C	Subtract line 1b from line 1a. If zero	or less, enter -0-				
Total	<u> </u>			1.00		
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