- Attach to your tax return.
- See separate instructions.


## 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 page 2 of the instructions
2 Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you initially report on:
a Schedule D
b Form 4797
c Other form or schedule
3 Other income or gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c
4 Other deductions or losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 3.
5 Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form


## Part II Simplified Computation of Amount At Risk (See page 3 of the instructions to find out if you may use this part.)

6 Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero
7 Increases for the tax year. See page 4 of the instructions
8 Add lines 6 and 7
9 Decreases for the tax year. See page 4 of the instructions
10a Subtract line 9 from line 8.
b If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. $\mathbf{9 2 5}$ for information on the recapture rules

| 6 |  |  |
| :---: | :---: | :---: |
| 7 |  |  |
| 8 |  |  |
| 9 |  |  |
| - |  |  |
|  |  |  |
| 10b |  |  |
| (1014 |  |  |

## Part III Detailed Computation of Amount At Risk

(If you completed Part III of Form 6198 for 1999, see page 4 of the instructions.)
11 Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero
12 Increases at effective date
13 Add lines 11 and 12
14 Decreases at effective date
15 Amount at risk (check box that applies):
At effective date. Subtract line 14 from line 13. Do not enter less than zero. $\quad\}$.
16 Increases since (check box that applies):
a $\square$ Effective date $\mathbf{b} \square$ The end of your 1999 tax year
17 Add lines 15 and 16
18 Decreases since (check box that applies):
a $\square$ Effective date $\mathbf{b} \square$ The end of your 1999 tax year
19a Subtract line 18 from line 17

b If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0 - and see Pub. 925 for information on the recapture rules

## Part IV Deductible Loss

20 Amount at risk. Enter the larger of line 10b or line 19b
21 Deductible loss. If line 20 is zero, enter - 0 -; you do not have a deductible loss this year. Otherwise, enter the smaller of the line 5 loss (treated as a positive number) or line 20 . See page 8 of the instructions to find out how to report any deductible loss and any carryover


Note: If the loss is from a passive activity, see Form 8582, Passive Activity Loss Limitations, or Form 8810, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

