

Note: The draft you are looking for begins on the next page.

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Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> 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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## TREASURY/IRS AND OMB USE ONLY DRAFT

## **8582**

Department of the Treasury Internal Revenue Service Name(s) shown on return

2025 Passive Activity Loss

Caution: Complete Parts IV and V before completing Part I.

Part I

#### **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

2025

Attachment
Sequence No. 858

Identifying number

Rental Real Estate Activities With Active Participation (For the definition of active participation, see Special Allowance for Rental Real Estate Activities in the instructions.) 1a Activities with net income (enter the amount from Part IV, column (a)) . . . **b** Activities with net loss (enter the amount from Part IV, column (b)) . . . . 1b c Prior years' unallowed losses (enter the amount from Part IV, column (c)) . . 1d **All Other Passive Activities** 2a Activities with net income (enter the amount from Part V, column (a)) . . . **b** Activities with net loss (enter the amount from Part V, column (b)) . . . . 2b Prior years' unallowed losses (enter the amount from Part V, column (c)) . 2c ( 2d 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 3 If line 3 is a loss and: • Line 1d is a loss, go to Part II. • Line 2d is a loss (and line 1d is zero or more), skip Part II and go to line 10. Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II. Instead, go to line 10. Special Allowance for Rental Real Estate Activities With Active Participation Part II Note: Enter all numbers in Part II as positive amounts. See instructions for an example. Enter the **smaller** of the loss on line 1d or the loss on line 3 . . . . . . 4 5 Enter \$150,000. If married filing separately, see instructions . . . . . . 6 Enter modified adjusted gross income, but not less than zero. See instructions Note: If line 6 is greater than or equal to line 5, skip lines 7 and 8 and enter -0on line 9. Otherwise, go to line 7. 7 Multiply line 7 by 50% (0.50). Do not enter more than \$25,000. If married filing separately, see instructions 8 Enter the **smaller** of line 4 or line 8. If line 3 includes any CRD, see instructions . . . . . . . . . Part III **Total Losses Allowed** 10 10 Total losses allowed from all passive activities for 2025. Add lines 9 and 10. See instructions to 11 Complete This Part Before Part I, Lines 1a, 1b, and 1c. See instructions. Part IV

Current year

(b) Net loss

(line 1b)

(a) Net income

(line 1a)

Total. Enter on Part I, lines 1a, 1b, and 1c

Name of activity

Prior years

(c) Unallowed

loss (line 1c)

(e) Loss

Overall gain or loss

(d) Gain

## TREASURY/IRS AND OMB USE ONLY DRAFT

Form 8582 (2025) Page 2 Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions. Part V Current year Prior years Overall gain or loss Name of activity (a) Net income (b) Net loss (c) Unallowed (d) Gain (e) Loss (line 2a) (line 2b) loss (line 2c) Total. Enter on Part I, lines 2a, 2b, and 2c Part VI Use This Part if an Amount Is Shown on Part II, Line 9. See instructions. Form or schedule (d) Subtract and line number (c) Special Name of activity (b) Ratio column (c) from (a) Loss allowance to be reported on column (a). (see instructions) 1.00 Part VII Allocation of Unallowed Losses. See instructions. Form or schedule and line number Name of activity (c) Unallowed loss (a) Loss (b) Ratio to be reported on (see instructions) **Total** 1.00 Part VIII Allowed Losses. See instructions. Form or schedule and line number Name of activity (a) Loss (b) Unallowed loss (c) Allowed loss to be reported on (see instructions)

Total

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## TREASURY/IRS AND OMB USE ONLY DRAFT

Form 8582 (2025) Page 3 Activities With Losses Reported on Two or More Forms or Schedules. See instructions. Part IX (e) Allowed Name of activity: (d) Unallowed (b) (c) Ratio (a) loss loss Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . **b** Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . **b** Net income from form or schedule c Subtract line 1b from line 1a. If zero or less, enter -0-Form or schedule and line number to be reported on (see instructions): 1a Net loss plus prior year unallowed loss from form or schedule . . Net income from form or schedule Subtract line 1b from line 1a. If zero or less, enter -0-1.00 Total

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