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

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Form **8810**

Department of the Treasury
Internal Revenue Service

Corporate Passive Activity Loss and Credit Limitations

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

OMB No. 1545-0123

2025

Name | Employer identification number

Part I **2025 Passive Activity Loss**

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

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

Part II **2025 Passive Activity Credits**

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

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

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 . . . . $

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