Form **6198**	**At-Risk Limitations**	OMB No. 1545-0712
Department of the Treasury Internal Revenue Service	▶ **Attach to your tax return.** ▶ **See separate instructions.**	**19**94 Attachment Sequence No. **31**

Name(s) shown on return	Identifying number

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

Part II — Simplified Computation of Amount At Risk (See instructions for who may use this part.)

6	Adjusted basis (as defined in section 1011) in the activity (or adjusted basis of your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	
7	Increases for the tax year	7	
8	Add lines 6 and 7	8	
9	Decreases for the tax year	9	
10	Amount at risk. Subtract line 9 from line 8 and enter the result here ▶ 10a		
	Also, enter the result on line 10b. However, if the result is less than zero, enter -0- on line 10b and see **Pub. 925** for information on the recapture rules. **Note:** *You may want to use Part III to see if it gives you a larger amount at risk. Enter the larger amount (but not less than zero) on line 20.*	10b	

Part III — Detailed Computation of Amount At Risk
(If you completed Part III of Form 6198 for 1993, see instructions for Part III for 1994.)

11	Investment (or investment in interest) in the activity at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	☐ At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	☐ From 1993 Form 6198, line 19b. (Do not enter the amount from line 10b of the 1993 form.)		
16	Increases since (check box that applies):		
a	☐ Effective date	16	
b	☐ The end of your 1993 tax year		
17	Add lines 15 and 16	17	
18	Decreases since (check box that applies):		
a	☐ Effective date	18	
b	☐ The end of your 1993 tax year		
19	Amount at risk. Subtract line 18 from line 17 and enter the result here ▶ 19a		
	Also, enter the result on line 19b. However, if the result is less than zero, enter -0- on line 19b and see **Pub. 925** for information on the recapture rules. Also, enter it on line 20 if you are not using the amount from Part II.	19b	

Part IV — Deductible Loss

20	Amount at risk from line 10b or 19b, whichever is larger. Do not enter less than zero	20	
	Note: *If line 20 is zero, enter -0- on line 21. You do not have a deductible loss this year.*		
21	**Deductible loss.** Enter the smaller of the loss on line 5 or the amount on line 20. See the instructions for where to report any deductible loss and any carryover	21	( )

Note: *If this loss is from a passive activity, get **Form 8582**, Passive Activity Loss Limitations, or **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, to see if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, take the portion attributable to the passive activity loss rules to Form 8582 or Form 8810, whichever applies.*

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