

Part V Complete This Part Before Part I, Lines 2a, 2b, and 2c. See instructions.

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 2a)	(b) Net loss (line 2b)	(c) Unallowed loss (line 2c)	(d) Gain	(e) Loss
Total. Enter on Part I, lines 2a, 2b, and 2c	0	0	0		

Part VI Use This Part if an Amount Is Shown on Part II, Line 9. 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).
Sch E: SFR	Sch E, Line 22	83,277	0.402645	10,066	73,211
Sch E: SFR	Sch E, Line 22	123,548	0.597355	14,934	108,614
Total		206,825	1.00	25,000	181,825

Part VII Allocation of Unallowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
Sch E: SFR	Sch E, Line 22	73,211	0.402645	73,211
Sch E: SFR	Sch E, Line 22	108,614	0.597355	108,614
Total		181,825	1.00	181,825

Part VIII Allowed Losses. See instructions.

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
Sch E: SFR	Sch E, Line 22	83,277	73,211	10,066
Sch E: SFR	Sch E, Line 22	123,548	108,614	14,934
Total		206,825	181,825	25,000