



(From Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, REMICs, etc.)

▶ **ATTACH TO FORM 40.** ▶ **SEE INSTRUCTIONS FOR SCHEDULE E (FORM 40).**

Name(s) shown on return	Your social security number
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PART I Income or Loss From Rental Real Estate and Royalties
Note: If you are operating under a Federal Employer Identification Number, report income and expenses from your business of renting personal property on Schedule C or C-EZ.

1 Show the kind and location of each Rental Real Estate Property :	2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	• 14 days, or • 10% of the total days rented at fair rental value?	A	
B		B	
C		C	

	Properties			Totals	
	A	B	C	(Add Columns A, B, and C)	
Income:					
3 Rents received	00	00	00	3	00
4 Royalties received	00	00	00	4	00
Expenses:					
5 Advertising	00	00	00		
6 Auto and travel	00	00	00		
7 Cleaning and maintenance	00	00	00		
8 Commissions	00	00	00		
9 Insurance	00	00	00		
10 Legal and other professional fees	00	00	00		
11 Management fees	00	00	00		
12 Mortgage interest	00	00	00	12	00
13 Other interest	00	00	00		
14 Repairs	00	00	00		
15 Supplies	00	00	00		
16 Taxes	00	00	00		
17 Utilities	00	00	00		
18 Other (list) ▶	00	00	00		
.....	00	00	00		
.....	00	00	00		
.....	00	00	00		
19 Add lines 5 through 18	00	00	00	19	00
20 Depreciation expense or depletion	00	00	00	20	00
21 Total expenses. Add lines 19 and 20	00	00	00		
22 Income or (loss). Subtract line 21 from line 3 (rents) or line 4 (royalties)	00	00	00		
23 Total Real Estate and Royalty income or (loss). Add columns A, B, and C from line 22 and enter the result here				23	00

PART II Income from Partnerships, S Corporations, Estates, and Trusts	(h)	(i)	(j)
(g) Name and Address	Check One	Employer Identification Number	Amount
.....	<input type="checkbox"/> Partnership <input type="checkbox"/> Estate or Trust <input type="checkbox"/> S Corporation		00
.....			00
.....			00
.....			00
24 TOTAL INCOME FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS. Add the amounts in column (j). Enter the total here and include on line 25 below. ▶			24 00

25 TOTAL INCOME OR (LOSS). Combine lines 23 and 24. Enter the total here and on Form 40, page 2, Part I, line 5 ▶ **25** 00