



(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

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	B	A	B
A				
B				
C				

• 14 days, or
• 10% of the total days rented at fair rental value?

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

(g) Name and Address	(h) Check One			(i) Employer Identification Number	(j) Amount
	Partnership	Estate or Trust	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 6..... ▶				25	00