

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Income and Loss**  
**(From rental real estate, royalties, partnerships, S corporations,**  
**estates, trusts, REMICs, etc.)**

**Attach to Form 1040 or 1040-SR.**

Go to [www.irs.gov/ScheduleE](https://www.irs.gov/ScheduleE) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **13**



Form 1040 Schedule E (Rev. 2023) Catalog Number 71944T  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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SCHEDULE E  
(Form 1040)

Department of the Treasury  
Internal Revenue Service

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

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OMB No. 1545-0074

2023

Attachment  
Sequence No. 13

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 in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No
B	If "Yes," did you or will you file required Form(s) 1099? . . . . .	<input type="checkbox"/> Yes	<input type="checkbox"/> No

1a Physical address of each property (street, city, state, ZIP code)

A	
B	
C	

1b	Type of Property (from list below)	2	For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions.	Fair Rental Days	Personal Use Days	QJV
A		A				<input type="checkbox"/>
B		B				<input type="checkbox"/>
C		C				<input type="checkbox"/>

Type of Property:

1 Single Family Residence	3 Vacation/Short-Term Rental	5 Land	7 Self-Rental
2 Multi-Family Residence	4 Commercial	6 Royalties	8 Other (describe) _____

Income:			Properties:		
			A	B	C
3	Rents received . . . . .	3			
4	Royalties received . . . . .	4			

<b>Expenses:</b>				
5	Advertising . . . . .	5		
6	Auto and travel (see instructions) . . . . .	6		
7	Cleaning and maintenance . . . . .	7		
8	Commissions . . . . .	8		
9	Insurance . . . . .	9		
10	Legal and other professional fees . . . . .	10		
11	Management fees . . . . .	11		
12	Mortgage interest paid to banks, etc. (see instructions)	12		
13	Other interest . . . . .	13		
14	Repairs . . . . .	14		
15	Supplies . . . . .	15		
16	Taxes . . . . .	16		
17	Utilities . . . . .	17		
18	Depreciation expense or depletion . . . . .	18		
19	Other (list) _____	19		
20	Total expenses. Add lines 5 through 19 . . . . .	20		
21	Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	21		
22	Deductible rental real estate loss after limitation, if any, on <b>Form 8582</b> (see instructions) . . . . .	22	( )	( )
23a	Total of all amounts reported on line 3 for all rental properties . . . . .	23a		
b	Total of all amounts reported on line 4 for all royalty properties . . . . .	23b		
c	Total of all amounts reported on line 12 for all properties . . . . .	23c		
d	Total of all amounts reported on line 18 for all properties . . . . .	23d		
e	Total of all amounts reported on line 20 for all properties . . . . .	23e		
24	<b>Income.</b> Add positive amounts shown on line 21. <b>Do not</b> include any losses . . . . .	24		
25	<b>Losses.</b> Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here	25	( )	
26	<b>Total rental real estate and royalty income or (loss).</b> Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2 .	26		

Name(s) shown on return. Do not enter name and social security number if shown on other side.	Your social security number
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**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

**Part II**      **Income or Loss From Partnerships and S Corporations**

**Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

**27**    Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered “Yes,” see instructions before completing this section . . . . . ☐ **Yes**   ☐ **No**

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if basis computation is required	(f) Check if any amount is not at risk
A			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
B			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
C			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>
D			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>

Passive Income and Loss			Nonpassive Income and Loss		
(g) Passive loss allowed (attach Form 8582 if required)		(h) Passive income from Schedule K-1	(i) Nonpassive loss allowed (see Schedule K-1)	(j) Section 179 expense deduction from Form 4562	(k) Nonpassive income from Schedule K-1
A					
B					
C					
D					
29a	Totals				
b	Totals				
30	Add columns (h) and (k) of line 29a . . . . .				30
31	Add columns (g), (i), and (j) of line 29b . . . . .				31 (                      )
32	<b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . .				32

<b>Part III</b>						<b>Income or Loss From Estates and Trusts</b>						
<b>33</b>		(a) Name			(b) Employer identification number							
<b>A</b>												
<b>B</b>												
<b>Passive Income and Loss</b>				<b>Nonpassive Income and Loss</b>								
		(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>				
<b>A</b>												
<b>B</b>												
<b>34a</b>		Totals										
<b>b</b>		Totals										
<b>35</b>		Add columns (d) and (f) of line 34a . . . . .					<b>35</b>					
<b>36</b>		Add columns (c) and (e) of line 34b . . . . .					<b>36</b>		( )			
<b>37</b>		<b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . .					<b>37</b>					
<b>Part IV</b>						<b>Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder</b>						
<b>38</b>		(a) Name		(b) Employer identification number		(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see instructions)		(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b		(e) Income from <b>Schedules Q</b> , line 3b		
<b>39</b>		Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below .							<b>39</b>			
<b>Part V</b>						<b>Summary</b>						
<b>40</b>		Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 42 below . . . . .					<b>40</b>					
<b>41</b>		<b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .					<b>41</b>					
<b>42</b>		<b>Reconciliation of farming and fishing income.</b> Enter your <b>gross</b> farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions .					<b>42</b>					
<b>43</b>		<b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . .					<b>43</b>					