Form **8825**
(Rev. December 2025)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Income and Expenses of a Partnership or an S Corporation

Attach to Form 1065 or 1120-S.
Go to *www.irs.gov/Form8825* for instructions and the latest information.

OMB No. 1545-0123

Name

Employer identification number

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. Attach page 2 to list additional properties. See instructions.

	(a) Physical address of each property (street, city, state, ZIP code)	(b) Type (Enter code 1–8; see page 2 for list.)	(c) Type (Enter code A–I; see page 2 for list.)	(d) Fair rental days	(e) Personal-use days
A					
B					
C					
D					

		Properties			
Rental Real Estate Income		**A**	**B**	**C**	**D**
2a Gross rents	**2a**				
b Other income related to rental real estate activity	**2b**				
c Total rental real estate income for each property. Add lines 2a and 2b	**2c**				
Rental Real Estate Expenses					
3 Advertising	**3**				
4 Auto and travel	**4**				
5 Cleaning and maintenance	**5**				
6 Commissions	**6**				
7 Insurance	**7**				
8 Interest (see instructions)	**8**				
9 Legal and other professional fees	**9**				
10 Real estate taxes	**10**				
11 Repairs	**11**				
12 Utilities	**12**				
13 Wages and salaries	**13**				
14 Depreciation (see instructions)	**14**				
15 Reserved for future use	**15**				
16 Reserved for future use	**16**				
17 Other deductions (attach Schedule A (Form 8825))	**17**				
18 Total rental real estate expenses for each property. Add lines 3 through 17	**18**				
19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c	**19**				

20a Total rental real estate income. Add total rental real estate income from line 2c. See instructions	**20a**	
b Total rental real estate expenses. Add total rental real estate expenses from line 18. See instructions	**20b**	( )
21 Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	**21**	
22a Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1)	**22a**	

b Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 22a. Attach a statement if more space is needed.

(1) Name	**(2)** Employer identification number

23 Net rental real estate income (loss). Combine lines 20a through 22a. Enter the result here and on Schedule K, line 2, of Form 1065 or 1120-S	**23**	

1 Enter the address and type of each rental real estate property. For each rental real estate property listed, report the number of days rented at fair rental value and number of days of personal use. See instructions.

	(a) Physical address of each property (street, city, state, ZIP code)	(b) Type (Enter code 1–8; see below for list.)	(c) Type (Enter code A–I; see below for list.)	(d) Fair rental days	(e) Personal-use days

		Properties			
Rental Real Estate Income					
2a Gross rents	2a				
b Other income related to rental real estate activity	2b				
c Total rental real estate income for each property. Add lines 2a and 2b	2c				
Rental Real Estate Expenses					
3 Advertising	3				
4 Auto and travel	4				
5 Cleaning and maintenance	5				
6 Commissions	6				
7 Insurance	7				
8 Interest (see instructions)	8				
9 Legal and other professional fees	9				
10 Real estate taxes	10				
11 Repairs	11				
12 Utilities	12				
13 Wages and salaries	13				
14 Depreciation (see instructions)	14				
15 Reserved for future use	15				
16 Reserved for future use	16				
17 Other deductions (attach Schedule A (Form 8825))	17				
18 Total rental real estate expenses for each property. Add lines 3 through 17	18				
19 Income or (loss) from each rental real estate property. Subtract line 18 from line 2c	19				

Allowable Codes for Type of Property for Line 1, Column (b)

1—Single-family residence
2—Multi-family residence
3—Vacation or short-term rental
4—Commercial
5—Land
6—Royalties
7—Self-rental
8—Other (include description with the code on Form 8825 or on a separate statement)

Allowable Codes for Other Information, Line 1, Column (c)

A—Nontaxable contribution (sections 721 and 351) (specify)
B—Other exchange (sections 1031, 1033, etc.) (specify)
C—Taxable acquisition (section 1012)
D—New construction/renovation or other basis addition/subtraction
E—Reserved for future use
F—Nontaxable distribution (section 731) (specify)
G—Taxable disposition (section 1001 gain/loss)
H—Abandonment
I—Other/supplement
(For code I, include a brief description for an acquisition, disposition, or other transaction not listed in codes A–H. For codes A–I, include relevant supplementary description on Form 8825 or on a separate statement.)