



Note: *The draft you are looking for begins on the next page.*

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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

OMB No. 1545-0123

Attach to Form 1065 or 1120-S.

Go to www.irs.gov/Form8825 for instructions and the latest information.

Name _____ Employer identification number _____

Table with 5 columns: (a) Physical address of each property, (b) Type, (c) Type, (d) Fair rental days, (e) Personal-use days. Rows A, B, C, D.

Main calculation table with columns for Properties (A, B, C, D) and rows for Rental Real Estate Income (2a-2c) and Rental Real Estate Expenses (3-18). Summary rows 19-23.

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

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