



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

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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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**SCHEDULE A  
(Form 8825)**(December 2025)  
Department of the Treasury  
Internal Revenue Service**Rental Real Estate Other Deductions**

Attach to Form 8825.

OMB No. 1545-0123

Go to [www.irs.gov/Form8825](http://www.irs.gov/Form8825) for instructions and the latest information.

Name of partnership or S corporation

Employer identification number

|                                                                  | Properties |  |  |  |
|------------------------------------------------------------------|------------|--|--|--|
|                                                                  |            |  |  |  |
| 1 Asset management fee . . . . .                                 |            |  |  |  |
| 2 Bad debt expense . . . . .                                     |            |  |  |  |
| 3 Building maintenance . . . . .                                 |            |  |  |  |
| 4 Common charges . . . . .                                       |            |  |  |  |
| 5 Contract services . . . . .                                    |            |  |  |  |
| 6 Debt extinguishment costs . . . . .                            |            |  |  |  |
| 7 Ground rent . . . . .                                          |            |  |  |  |
| 8 Grounds maintenance . . . . .                                  |            |  |  |  |
| 9 Homeowner association fee . . . . .                            |            |  |  |  |
| 10 Incentive fee . . . . .                                       |            |  |  |  |
| 11 Landscaping . . . . .                                         |            |  |  |  |
| 12 Leased employee expense . . . . .                             |            |  |  |  |
| 13 Management fee . . . . .                                      |            |  |  |  |
| 14 Other taxes . . . . .                                         |            |  |  |  |
| 15 Prepayment penalty . . . . .                                  |            |  |  |  |
| 16 Reimbursed wages/salaries (reimbursed to management co.)      |            |  |  |  |
| 17 Section 481(a) adjustments . . . . .                          |            |  |  |  |
| 18 Tenant renovations . . . . .                                  |            |  |  |  |
| 19 Tenant services . . . . .                                     |            |  |  |  |
| 20 Turnover expenses . . . . .                                   |            |  |  |  |
| 21 Reserved for future use . . . . .                             |            |  |  |  |
| 22 Reserved for future use . . . . .                             |            |  |  |  |
| 23 Reserved for future use . . . . .                             |            |  |  |  |
| 24 Reserved for future use . . . . .                             |            |  |  |  |
| 25 Reserved for future use . . . . .                             |            |  |  |  |
| 26 Reserved for future use . . . . .                             |            |  |  |  |
| 27 Reserved for future use . . . . .                             |            |  |  |  |
| 28 Reserved for future use . . . . .                             |            |  |  |  |
| 29 Reserved for future use . . . . .                             |            |  |  |  |
| 30 Other . . . . .                                               |            |  |  |  |
| 31 Total (Enter the total here and on Form 8825, line 17.) . . . |            |  |  |  |

For Paperwork Reduction Act Notice, see instructions.

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Schedule A (Form 8825) (12-2025) Created 10/30/25

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