

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040. ▶ See Instructions for Schedule E (Form 1040).

Name(s) as shown on Form 1040

Your social security number

Part I Rental and Royalty Income or Loss

- 1** In the space provided below, show the kind and location of each rental property.
- 2** For each property listed, did you or a member of your family use for personal purposes any of the properties for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year?

	Yes	No
Property A		
Property B		
Property C		

Rental and Royalty Income	Properties			Totals (Add columns A, B, and C)	
	A	B	C		
3 a Rents received				3	
b Royalties received					
Rental and Royalty Expenses					
4 Advertising				[Hatched Area]	
5 Auto and travel					
6 Cleaning and maintenance					
7 Commissions					
8 Insurance					
9 Legal and other professional fees					
10 Mortgage interest paid to financial institutions (see Instructions)					10
11 Other interest					[Hatched Area]
12 Repairs					
13 Supplies					
14 Taxes (Do not include Windfall Profit Tax here. See Part III, line 34.)					
15 Utilities					
16 Wages and salaries					
17 Other (list) ▶					
18 Total expenses other than depreciation and depletion. Add lines 4 through 17				18	
19 Depreciation expense (see Part V Instructions), or depletion				19	
20 Total. Add lines 18 and 19				[Hatched Area]	
21 Income or (loss) from rental or royalty properties. Subtract line 20 from line 3a (rents) or 3b (royalties)					
22 Add properties with profits on line 21, and write the total profits here				22	
23 Add properties with losses on line 21, and write the total (losses) here				23 ()	
24 Combine amounts on lines 22 and 23, and write the net profit or (loss) here				24	
25 Net farm rental profit or (loss) from Form 4835, line 35				25	
26 Total rental or royalty income or (loss). Combine amounts on lines 24 and 25, and write the total here. If Parts II and III on page 2 do not apply to you, write the amount from line 26 on Form 1040, line 18. Otherwise, include the amount in line 36 on page 2 of Schedule E.				26	

Name(s) as shown on Form 1040 (Do not enter name and social security number if shown on other side)

Your social security number

Part II Income or Losses from Partnerships, S Corporations, Estates, or Trusts

If you report a loss below, and have amounts invested in that activity for which you are not at risk, you may have to file Form 6198. See Instructions.

Partnerships and S Corporations

Table with 6 columns: (a) Name, (b) Enter appropriate code, (c) Check if foreign partnership, (d) Employer identification number, (e) Net loss, (f) Net income. Includes summary rows 27-30.

Codes: P for partnership, S for S corporation

Estates and Trusts

Table with 6 columns: (a) Name, (b), (c), (d) Employer identification number, (e) Net loss, (f) Net income. Includes summary rows 31-32.

Part III Windfall Profit Tax Summary

Table with 3 rows for windfall profit tax credit/refund, withheld, and total.

Part IV Summary

Table with 2 rows for total income/loss and farmers/fishermen income.

Part V Optional Depreciation Worksheet.—You may use this worksheet to figure depreciation only on property placed in service before 1981. If you placed any property in service after 1980, you must use Form 4562 for all property.

Worksheet table with 7 columns: (a) Description of property, (b) Date acquired, (c) Cost or other basis, (d) Depreciation allowed or allowable in prior years, (e) Depreciation method, (f) Life or rate, (g) Depreciation for this year. Includes rows A, B, C and their totals.