

**SCHEDULE E
(Form 1040)**

Department of the Treasury
Internal Revenue Service (O)

Supplemental Income Schedule

(From rents and royalties, partnerships, estates, trusts, etc.)

▶ Attach to Form 1040, Form 1041, or Form 1041S.
▶ See Instructions for Schedule E (Form 1040).

OMB No. 1545-0074

1986

Attachment
Sequence No. **13**

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		
3a Rents received				} 3	
b Royalties received					
Rental and Royalty Expenses					
4 Advertising	4			}	
5 Auto and travel	5				
6 Cleaning and maintenance	6				
7 Commissions	7				
8 Insurance	8				
9 Legal and other professional fees	9				
10 Mortgage interest paid to financial institutions (see Instructions)	10				10
11 Other interest	11				}
12 Repairs	12				
13 Supplies	13				
14 Taxes (Do not include windfall profit tax here. See Part III, line 34.)	14				
15 Utilities	15				
16 Wages and salaries	16				
17 Other (list) ▶					
18 Total expenses other than depreciation and depletion. Add lines 4 through 17	18			18	
19 Depreciation expense (see Part V Instructions), or depletion (see Publication 535)	19			19	
20 Total. Add lines 18 and 19	20				
21 Income or (loss) from rental or royalty properties. Subtract line 20 from line 3a (rents) or 3b (royalties)	21				
22 Add properties with profits on line 21, and enter the total profits here				22	
23 Add properties with losses on line 21, and enter the total (losses) here				23 ()	
24 Combine amounts on lines 22 and 23, and enter the net profit or (loss) here				24	
25 Net farm rental profit or (loss) from Form 4835, line 34				25	
26 Total rental or royalty income or (loss). Combine amounts on lines 24 and 25, and enter the total here. If Parts II and III on page 2 do not apply to you, enter the amount from line 26 on Form 1040, line 18. Otherwise, include the amount from line 26 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 (Loss) 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: 33 Windfall profit tax credit or refund received in 1986, 34 Windfall profit tax withheld in 1986, 35 Combine amounts on lines 33 and 34.

Part IV Summary

Table with 2 rows: 36 TOTAL income or (loss), 37 Farmers and fishermen: Enter your share of GROSS FARMING AND FISHING 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.

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.