

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss

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

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

OMB No. 1545-0074

1989
Attachment
Sequence No. **13**

Your social security number

Part I Income or Loss From Rentals and Royalties **Caution:** *Your rental loss may be limited. See Instructions.*

1 Show the kind and location of rental property: A B C	2 For each rental property listed on line 1, did you or your family use it for personal purposes 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
		A	
		B	
3 For each rental real estate property listed on line 1, did you actively participate in its operation during the tax year? (See Instructions.)		A	
		B	
		C	

Rental and Royalty Income:	Properties			D Totals (Add columns A, B, and C)
	A	B	C	
4 Rents received	4			4
5 Royalties received	5			5
Rental and Royalty Expenses:				
6 Advertising	6			
7 Auto and travel	7			
8 Cleaning and maintenance	8			
9 Commissions	9			
10 Insurance	10			
11 Legal and other professional fees	11			
12 Mortgage interest paid to banks, etc. (see Instructions)	12			12
13 Other interest	13			
14 Repairs	14			
15 Supplies	15			
16 Taxes	16			
17 Utilities (see Instructions)	17			
18 Wages and salaries	18			
19 Other (list) ▶	19			
20 Add lines 6 through 19	20			20
21 Depreciation expense or depletion (see Instructions)	21			21
22 Total expenses. Add lines 20 and 21	22			
23 Income or (loss) from rental or royalty properties. Subtract line 22 from line 4 (rents) or line 5 (royalties). If the result is a (loss), see Instructions to find out if you must file Form 6198	23			
24 Deductible rental loss. Caution: <i>Your rental loss on line 23 may be limited. See Instructions to find out if you must file Form 8582</i>	24	()	()	()
25 Income. Add rental and royalty income from line 23. Enter the total income here	25			
26 Losses. Add royalty losses from line 23 and rental losses from line 24. Enter the total losses here	26	()	()	()
27 Combine amounts on lines 25 and 26. Enter the net income or (loss) here	27			
28 Net farm rental income or (loss) from Form 4835. (Also complete line 43 on page 2.)	28			
29 Total rental and royalty income or (loss). Combine amounts on lines 27 and 28. Enter the result here. If Parts II, III, and IV on page 2 do not apply to you, enter the amount from line 29 on Form 1040, line 18. Otherwise, include the amount from line 29 in the total on line 42 on page 2	29			

Name(s) shown on return. (Do not enter name and social security number if shown on other side.)

Your social security number

Note: If you report amounts from farming or fishing on Schedule E, you must include your gross income from those activities on line 43 below.

Part II Income or Loss From Partnerships and S Corporations

If you report a loss from an at-risk activity, you MUST check either column (e) or (f) to describe your investment in the activity. See Instructions. If you check column (f), you must attach Form 6198.

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) All is at risk, (f) Some is not at risk. Rows A through E.

Table with 5 columns: (g) Passive loss allowed from Form 8582, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 deduction, (k) Nonpassive income from Schedule K-1. Rows A through E, 31a Totals, 31b Totals, 32, 33, 34.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B, C.

Table with 4 columns: (c) Passive deduction or loss allowed from Form 8582, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, C, 36a Totals, 36b Totals, 37, 38, 39.

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs)—Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c, (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 40, 41.

Part V Summary of Parts I Through IV

Table with 2 columns: Description, Amount. Row 42: TOTAL income or (loss). Combine amounts on lines 29, 34, 39, and 41. Enter the result here and on Form 1040, line 18.

Part VI Reconciliation of Farming and Fishing Income

Table with 2 columns: Description, Amount. Row 43: Farmers and fishermen: Enter your gross farming and fishing income reported in Parts I, II, and III (see Instructions).