

**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		
C		
A		
B		
C		

3 For each **rental real estate property** listed on line 1, did you actively participate in its operation during the tax year? (See Instructions.)

Rental and Royalty Income:

4 Rents received

5 Royalties received

Properties

A

B

C

D Totals

(Add columns A, B, and C)

4

5

4

5

Rental and Royalty Expenses:

6 Advertising

6



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-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-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).