





(From Rental Real Estate, Royalties, Partnerships, S Corporations, Estates, Trusts, REMICs, etc.)

▶ **ATTACH TO FORM 40.** ▶ **SEE INSTRUCTIONS FOR SCHEDULE E (FORM 40).**

Name(s) shown on return	Your social security number
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**PART I Income or Loss From Rental Real Estate and Royalties**  
**Note:** If you are operating under a Federal Employer Identification Number, report income and expenses from your business of renting personal property on Schedule C or C-EZ.

<b>1</b> Show the kind and location of each <b>Rental Real Estate Property</b> :	<b>2</b> For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days, or • 10% of the total days rented at fair rental value?	<b>Yes</b>	<b>No</b>
<b>A</b> .....	<b>A</b>		
<b>B</b> .....	<b>B</b>		
<b>C</b> .....	<b>C</b>		

	Properties			Totals (Add Columns A, B, and C)	
	A	B	C		
<b>Income:</b>					
<b>3</b> Rents received	00	00	00		00
<b>4</b> Royalties received	00	00	00		00
<b>Expenses:</b>					
<b>5</b> Advertising	00	00	00		
<b>6</b> Auto and travel	00	00	00		
<b>7</b> Cleaning and maintenance	00	00	00		
<b>8</b> Commissions	00	00	00		
<b>9</b> Insurance	00	00	00		
<b>10</b> Legal and other professional fees	00	00	00		
<b>11</b> Management fees	00	00	00		
<b>12</b> Mortgage interest	00	00	00	12	00
<b>13</b> Other interest	00	00	00		
<b>14</b> Repairs	00	00	00		
<b>15</b> Supplies	00	00	00		
<b>16</b> Taxes	00	00	00		
<b>17</b> Utilities	00	00	00		
<b>18</b> Other (list) ▶	00	00	00		
	00	00	00		
	00	00	00		
	00	00	00		
<b>19</b> Add lines 5 through 18	00	00	00	19	00
<b>20</b> Depreciation expense or depletion	00	00	00	20	00
<b>21</b> Total expenses. Add lines 19 and 20	00	00	00		
<b>22</b> Income or (loss). Subtract line 21 from line 3 (rents) or line 4 (royalties)	00	00	00		
<b>23</b> Total Real Estate and Royalty income or (loss). Add columns A, B, and C from line 22 and enter the result here				23	00

(g) Name and Address	(h) Check One	(i) Employer Identification Number	(j) Amount
.....	<input type="checkbox"/>		00
.....	<input type="checkbox"/>		00
.....	<input type="checkbox"/>		00
.....	<input type="checkbox"/>		00
<b>24 TOTAL INCOME FROM PARTNERSHIPS, S CORPORATIONS, ESTATES, AND TRUSTS.</b> Add the amounts in column (j). Enter the total here and include on line 25 below. ▶			<b>24</b> 00
<b>25 TOTAL INCOME OR (LOSS).</b> Combine lines 23 and 24. Enter the total here and on Form 40, page 2, Part I, line 5 ▶			<b>25</b> 00