

**SCHEDULE E**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Supplemental Income and Loss**  
(From rental real estate, royalties, partnerships,  
S corporations, estates, trusts, REMICs, etc.)

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

OMB No. 1545-0074

**1995**

Attachment  
Sequence No. **13**

Name(s) shown on return

Your social security number

**Part I** **Income or Loss From Rental Real Estate and Royalties** **Note:** Report income and expenses from your business of renting personal property on **Schedule C** or **C-EZ** (see page E-1). Report farm rental income or loss from **Form 4835** on page 2, line 39.

<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 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? (See page E-1.)	<b>Yes</b>	<b>No</b>
<b>A</b> .....		<b>A</b>	
<b>B</b> .....		<b>B</b>	
<b>C</b> .....		<b>C</b>	

Income:	Properties						Totals	
	A		B		C		(Add columns A, B, and C.)	
<b>3</b> Rents received . . . . .	<b>3</b>						<b>3</b>	
<b>4</b> Royalties received . . . . .	<b>4</b>						<b>4</b>	
<b>Expenses:</b>								
<b>5</b> Advertising . . . . .	<b>5</b>							
<b>6</b> Auto and travel (see page E-2) . . . . .	<b>6</b>							
<b>7</b> Cleaning and maintenance . . . . .	<b>7</b>							
<b>8</b> Commissions . . . . .	<b>8</b>							
<b>9</b> Insurance . . . . .	<b>9</b>							
<b>10</b> Legal and other professional fees . . . . .	<b>10</b>							
<b>11</b> Management fees . . . . .	<b>11</b>							
<b>12</b> Mortgage interest paid to banks, etc. (see page E-2) . . . . .	<b>12</b>						<b>12</b>	
<b>13</b> Other interest . . . . .	<b>13</b>							
<b>14</b> Repairs . . . . .	<b>14</b>							
<b>15</b> Supplies . . . . .	<b>15</b>							
<b>16</b> Taxes . . . . .	<b>16</b>							
<b>17</b> Utilities . . . . .	<b>17</b>							
<b>18</b> Other (list) ▶ .....	<b>18</b>							
<b>19</b> Add lines 5 through 18 . . . . .	<b>19</b>						<b>19</b>	
<b>20</b> Depreciation expense or depletion (see page E-2) . . . . .	<b>20</b>						<b>20</b>	
<b>21</b> Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>							
<b>22</b> Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-2 to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b>							
<b>23</b> Deductible rental real estate loss. <b>Caution:</b> Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file <b>Form 8582</b> . Real estate professionals must complete line 42 on page 2 . . . . .	<b>23</b>	(	)	(	)	(		
<b>24</b> <b>Income.</b> Add positive amounts shown on line 22. <b>Do not</b> include any losses . . . . .	<b>24</b>							
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental real estate losses from line 23. Enter the total losses here . . . . .	<b>25</b>	(				)		
<b>26</b> Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 39 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 40 on page 2 . . . . .	<b>26</b>							

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 enter your gross income from those activities on line 41 below. Real estate professionals must complete line 42 below.

**Part II Income or Loss From Partnerships and S Corporations** **Note:** If you report a loss from an at-risk activity, you **MUST** check either column (e) or (f) of line 27 to describe your investment in the activity. See page E-4. If you check column (f), you must attach **Form 6198**.

27	(a) Name	(b) Enter <b>P</b> for partnership; <b>S</b> for S corporation	(c) Check if foreign partnership	(d) Employer identification number	Investment At Risk? (e) All is at risk (f) Some is not at risk
A					
B					
C					
D					
E					

Passive Income and Loss				Nonpassive Income and Loss					
(g) Passive loss allowed (attach <b>Form 8582</b> if required)		(h) Passive income from <b>Schedule K-1</b>		(i) Nonpassive loss from <b>Schedule K-1</b>		(j) Section 179 expense deduction from <b>Form 4562</b>		(k) Nonpassive income from <b>Schedule K-1</b>	
A									
B									
C									
D									
E									
28a Totals									
b Totals									
29 Add columns (h) and (k) of line 28a . . . . .								29	
30 Add columns (g), (i), and (j) of line 28b . . . . .								30	( )
31 Total partnership and S corporation income or (loss). Combine lines 29 and 30. Enter the result here and include in the total on line 40 below . . . . .								31	

**Part III Income or Loss From Estates and Trusts**

32	(a) Name	(b) Employer identification number
A		
B		

Passive Income and Loss				Nonpassive Income and Loss					
(c) Passive deduction or loss allowed (attach <b>Form 8582</b> if required)		(d) Passive income from <b>Schedule K-1</b>		(e) Deduction or loss from <b>Schedule K-1</b>		(f) Other income from <b>Schedule K-1</b>			
A									
B									
33a Totals									
b Totals									
34 Add columns (d) and (f) of line 33a . . . . .								34	
35 Add columns (c) and (e) of line 33b . . . . .								35	( )
36 Total estate and trust income or (loss). Combine lines 34 and 35. Enter the result here and include in the total on line 40 below . . . . .								36	

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

37	(a) Name	(b) Employer identification number	(c) Excess inclusion from <b>Schedules Q</b> , line 2c (see page E-4)	(d) Taxable income (net loss) from <b>Schedules Q</b> , line 1b	(e) Income from <b>Schedules Q</b> , line 3b	
38 Combine columns (d) and (e) only. Enter the result here and include in the total on line 40 below					38	

**Part V Summary**

39	Net farm rental income or (loss) from <b>Form 4835</b> . Also, complete line 41 below . . . . .	39	
40	TOTAL income or (loss). Combine lines 26, 31, 36, 38, and 39. Enter the result here and on <b>Form 1040</b> , line 17 ▶	40	
41	<b>Reconciliation of Farming and Fishing Income.</b> Enter your gross farming and fishing income reported on <b>Form 4835</b> , line 7; <b>Schedule K-1</b> (Form 1065), line 15b; <b>Schedule K-1</b> (Form 1120S), line 23; and <b>Schedule K-1</b> (Form 1041), line 13 (see page E-4) . . . . .	41	
42	<b>Reconciliation for Real Estate Professionals.</b> If you were a real estate professional (see page E-3), enter the net income or (loss) you reported anywhere on <b>Form 1040</b> from all rental real estate activities in which you materially participated under the passive activity loss rules . . .	42	

