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

## Supplemental Income and Loss

(From rental real estate, royalties, partnerships,

S corporations, estates, trusts, REMICs, etc.)

Attachment Sequence No. 13

Your social security number

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

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

Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Part I Schedule C or C-EZ (see page E-1). Report farm rental income or loss from Form 4835 on page 2, line 39. Show the kind and location of each rental real estate property: 2 For each rental real estate property Yes No listed on line 1, did you or your family Α use it during the tax year for personal Α purposes for more than the greater of: В • 14 days **or** В • 10% of the total days rented at fair rental value? (See page E-1.) С **Properties** Totals Income: (Add columns A, B, and C.) В С Α 3 3 3 Rents received . . . 4 Royalties received 4 4 Expenses: 5 **5** Advertising . . . . . . 6 Auto and travel (see page E-2) . 7 Cleaning and maintenance. . . 8 8 Commissions . . . . . 9 Insurance . . . . . . . . 9 10 10 Legal and other professional fees 11 11 Management fees. . . . . Mortgage interest paid to banks, 12 12 etc. (see page E-2) . . . . 13 **13** Other interest . . . . . 14 14 Repairs . . . . 15 Supplies . . . . . Taxes . . . . . . . . 16 16 17 17 Utilities . . . . . . . . . **18** Other (list) **▶**..... 18 19 19 **19** Add lines 5 through 18 . . . . 20 Depreciation expense or depletion 20 20 (see page E-3) . . . . . . . 21 21 Total expenses. Add lines 19 and 20 22 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-3 to find out 22 if you must file Form 6198. . . 23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-3 to find out if you must file Form 8582. Real estate professionals must complete line 23 42 on page 2 . . . . . . . 24 24 Income. Add positive amounts shown on line 22. Do not include any losses . . . 25 25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here 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 26

Nam	Name(s) shown on return. Do not enter name and social security number if shown on other side.									Your social security number			
	te. If you report amounts below. Real estate profes					ust e	enter your gr	oss income	from	those	activiti	es on line	
	Income or Lo					s No	ote. If you repo	rt a loss from a	n at-ris	sk activ	itv. vou i	must chec	
	either column (e) o												
27		(b) Enter P for partnership; S for S corporation		(c) Check if foreign partnership	<b>(d)</b> Em identifi num	cation		(e) All is	ent At Risk? (f) Some is not at risk				
<u>A</u>													
B													
C D													
E													
	Passive Income and Loss						Nonpassive Income and			,			
					Nonpassive loss m Schedule K-1		(j) Section 179 expense deduction from Form 4562			(k) Nonpassive income from Schedule K-1			
Α													
В													
C													
D E						+	1		+				
	a Totals												
	o Totals												
29	Add columns (h) and (k)	of line 28a							29	,			
30	Add columns (g), (i), and	•							30	(			
31	Total partnership and S here and include in the			ioss). Comi	oine lines . 		na 30. Enter	tne result	31				
Pa	art III Income or Lo			Trusts					,			I	
32	(a) Name									(b) Employer identification number			
Α													
В	Door	ive Income	and Lace			1	Nam	manabua Ind					
	(c) Passive deduction or loss	20	(e) Deduction or loss				come and Loss  (f) Other income from						
	(attach Form 8582 if requ	(d) Passive income from Schedule K-1				from Sched	Schedule K-1						
Α													
В	V/////////////////////////////////////					/////							
	Totals												
	Totals	of line 22a				1			34				
34 35	Add columns (d) and (f) Add columns (c) and (e)					•			35	(			
36	Total estate and trust inc			ines 34 and	 d 35. Enter	the r	esult here a	nd include					
В	in the total on line 40 b							(DENAIO - \	36	 	.1.11:	Jan	
Pa	art IV Income or Lo				e investres inclusion fr						I Hold		
37 —	(a) Name	<b>(b)</b> Employer identification number		Schedules Q, line 2c (see page E-6)			(d) Taxable income (net loss) from Schedules Q, line 1b		(e) Income from Schedules Q, line 3b				
38	Combine columns (d) ar	l nd (e) only F	nter the resi	IIt here and	Linclude in	the	total on line	40 below	38	1			
	art V Summary	(o, o). <u>_</u>						10 20.011	100			l	
39													
40	Total income or (loss). Com	bine lines 26, 3	31, 36, 38, and	d 39. Enter th	e result here	and	on Form 1040	, line 17 ►	40	,,,,,,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
41	Reconciliation of Farming and Fishing Income. Enter your gross												
	farming and fishing inco	•											
	K-1 (Form 1065), line 1 Schedule K-1 (Form 10				ne 23; and	41							
<b>/1</b> 2	·		. 0	•	roal octato		1						
42	Reconciliation for Real professional (see page E	E-4), enter the	net income	or (loss) yo	u reported								
	anywhere on Form 1040 you materially participat	0 from all rer	ntal real esta	ate activitie	s in which	42							
	you materially participat	ca anaci ine	Passive act	avity 1033 It	1100	42			V/////	////////		///////////////////////////////////////	