Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: SSN:

General Property Information

TSJ _____

Property description _____

Address, city, state, ZIP _____

Select the property type

☐ Single family residence ☐ Vacation / short-term rental ☐ Land ☐ Self-rental

☐ Multi-family residence ☐ Commercial ☐ Royalties ☐ Other _____

Number of days property was rented _____ Number of days property was used for personal use _____

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied _____

☐ This property was placed in service during 2025.

☐ This property was disposed of during 2025.

☐ This property is your main home or second home.

☐ This property was owned as a qualified joint venture.

	Yes	No
Payments of $600 or more were paid to an individual, who is not your employee, for services provided for this rental.	☐	☐
If "Yes," did you file Forms 1099 for the individuals?	☐	☐

Income

	2025		2025
Rent income		Royalties from oil, gas, mineral, copyright or patent	

Expenses

	Rental Unit Expenses	Rental and Homeowner Expenses
Advertising		
Auto & travel		
Cleaning & maintenance		
Commissions		
Insurance		
Legal & professional fees		
Management fees		
Mortgage interest		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Depletion		
Other expenses		

If this Schedule E is for a a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.

If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.

Expenses Related to Business

Name: SSN:

Auto Expense

Name of business vehicle is used for _____

Description of vehicle _____ Date vehicle was placed in service _____

Yes	No		Yes	No	
☐	☐	Was this vehicle available for use during off-duty hours?	☐	☐	Do you have evidence to support your deduction?
☐	☐	Was another vehicle available for personal use?	☐	☐	If "Yes," is the evidence written?

Mileage

Number of miles the vehicle was driven during 2025

Business . . . . . _____ Other . . . . . _____

Commuting . . . . . _____

Expenses

Garage rent . . . . . _____ Repairs . . . . . _____

Gas . . . . . _____ Tires . . . . . _____

Insurance . . . . . _____ Tolls . . . . . _____

Licenses . . . . . _____ Lease addback . . . . . _____

Oil . . . . . _____ Other expenses

Parking fees . . . . . _____ _____ _____

Rental fees . . . . . _____ _____ _____

Interest . . . . . _____ _____ _____

Property tax . . . . . _____ _____ _____

Business Use of Home

Name of business home is used for _____

What is the total square footage of your home that was used regularly and exclusively for business? _____

What is the total square footage of your home? _____

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used? _____

How many hours per day was the area used? _____

☐ The daycare facility was in operation for the entire year

Expenses	Office expenses	Home expenses
Mortgage interest		
Real estate taxes		
Excess mortgage interest		
Excess real estate taxes		
Insurance		
Rent		
Repairs & maintenance		
Utilities		
Other expenses		

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.