

**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

**1991**  
Attachment  
Sequence No. **13**

Your social security number

**Part I** **Income or Loss From Rentals and Royalties** Note: Report farm rental income or loss from **Form 4835** on page 2, line 39.

<b>1</b> Show the kind and location of each rental property:	<b>2</b> 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? (See instructions.)	<b>Yes</b>	<b>No</b>
<b>A</b> .....		<b>A</b>	
<b>B</b> .....		<b>B</b>	
<b>C</b> .....		<b>C</b>	

Rental and Royalty 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>Rental and Royalty Expenses:</b>				
<b>5</b> Advertising . . . . .	<b>5</b>			
<b>6</b> Auto and travel . . . . .	<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> Mortgage interest paid to banks, etc. (see instructions) . . . . .	<b>11</b>			<b>11</b>
<b>12</b> Other interest . . . . .	<b>12</b>			
<b>13</b> Repairs . . . . .	<b>13</b>			
<b>14</b> Supplies . . . . .	<b>14</b>			
<b>15</b> Taxes . . . . .	<b>15</b>			
<b>16</b> Utilities . . . . .	<b>16</b>			
<b>17</b> Wages and salaries . . . . .	<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 instructions) . . . . .	<b>20</b>			<b>20</b>
<b>21</b> Total expenses. Add lines 19 and 20 . . . . .	<b>21</b>			<b>21</b>
<b>22</b> Income or (loss) from rental or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see instructions to find out if you must file <b>Form 6198</b> . . . . .	<b>22</b>			<b>22</b>
<b>23</b> Deductible rental loss. <b>Caution:</b> Your rental loss on line 22 may be limited. See instructions to find out if you must file <b>Form 8582</b> . . . . .	<b>23</b>	( )	( )	<b>23</b>
<b>24</b> <b>Income.</b> Add rental and royalty income from line 22. Enter the total income here . . . . .	<b>24</b>			<b>24</b>
<b>25</b> <b>Losses.</b> Add royalty losses from line 22 and rental losses from line 23. Enter the total losses here . . . . .	<b>25</b>	( )	( )	<b>25</b>
<b>26</b> Total rental 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, enter the amount from line 26 on Form 1040, line 18. Otherwise, include the amount from line 26 in the total on line 40 on page 2 . . . . .	<b>26</b>			<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.

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) of line 27 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.

Summary table for Part II with columns: (g) Passive loss allowed, (h) Passive income from Schedule K-1, (i) Nonpassive loss from Schedule K-1, (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Includes rows for Totals and summary lines 29-31.

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A-C.

Summary table for Part III with columns: (c) Passive deduction or loss allowed, (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Includes rows for Totals and summary lines 34-36.

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. Includes summary line 38.

Part V Summary

Summary table for Part V with lines 39-41. Line 41: Reconciliation of Farming and Fishing Income.