

2025	1040	US	Rental & Royalty Income (Schedule E)	No. <input style="width:40px;" type="text"/>	18
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference.

GENERAL INFORMATION

	2025 Amount	2024 Amount
Description of property		Type of Property 1 = Single Family Residence 2 = Multi-Family Residence 3 = Vacation/Short-Term Rental 4 = Commercial 5 = Land 6 = Royalties 7 = Self-Rental
Street address		
City		
State		
ZIP code		
Type of property (see table)		
Other type of property		
Number of days rented	34	

Percentage of ownership if not 100% (.xxxx)		1=did not actively participate ...	
Percentage of tenant occupancy if not 100% (.xxxx)		1=real estate professional	
1=spouse, 2=joint		1=rental other than real estate	
1=qualified joint venture		1=investment	
1=nonpassive activity, 2=passive royalty		1=single member limited liability company	
If required to file Form(s) 1099, did you or will you file all required Form(s) 1099: 1=yes, 2=no			

INCOME

	2025 Amount	2024 Amount
Rents or royalties received		

DIRECT EXPENSES

NOTE: Direct expenses are related only to the rental activity. These include rental agency fees, advertising, and office supplies.

Advertising		
Association dues		
Auto and travel (not entered elsewhere)		
Cleaning and maintenance		
Commissions		
Gardening		
Insurance		
Legal and professional fees		
Licenses and permits		
Management fees		
Miscellaneous		
Mortgage interest (paid to banks, etc.)		
Excess mortgage interest		
Other interest (not entered elsewhere)		
Painting and decorating		
Pest control		
Plumbing and electrical		
Repairs		
Supplies		
Taxes - real estate		
Taxes - other (not entered elsewhere)		
Telephone		
Utilities		
Wages and salaries		
Other:		

NOTE: If you purchased or disposed of any business assets, please complete Sheet 22.

2025	1040	US	Rental & Royalty Income (Sch. E) (cont.)	No. <input style="width:40px;" type="text"/>	18 p2
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Please enter all pertinent 2025 amounts. Last year's amounts are provided for your reference. The indirect expense column should only be used for vacation homes or less than 100% tenant occupied rentals.

GENERAL INFORMATION

Foreign region.....	<input style="width:95%;" type="text"/>
Foreign postal code.....	<input style="width:95%;" type="text"/>
Foreign country.....	<input style="width:95%;" type="text"/>

OIL AND GAS

	2025 Amount	2024 Amount
Production type (preparer use only).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cost depletion.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Percentage depletion rate or amount.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
State cost depletion, if different (-1 if none).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
State % depletion rate or amount, if different (-1 if none).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

PERSONAL USE OF DWELLING UNIT (INCLUDING VACATION HOME)

Number of days personal use.....	<input style="width:95%;" type="text"/>
Number of days owned (if optional method elected).....	<input style="width:95%;" type="text"/>

INDIRECT EXPENSES

NOTE: Indirect expenses are related to operating or maintaining the dwelling unit. These include repairs, insurance, and utilities.

Advertising.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Association dues.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Auto and travel (not entered elsewhere).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Cleaning and maintenance.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Commissions.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Gardening.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Insurance.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Legal and professional fees.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Licenses and permits.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Management fees.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Miscellaneous.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Mortgage interest (paid to banks, etc.).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Excess mortgage interest.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Other interest (not entered elsewhere).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Painting and decorating.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Pest control.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Plumbing and electrical.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Repairs.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Supplies.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxes - real estate.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Taxes - other (not entered elsewhere).....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Telephone.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Utilities.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
Wages and salaries.....	<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>

Other:

<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
<input style="width:95%;" type="text"/>	<input style="width:95%;" type="text"/>
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