SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service (O)

Supplemental Income Schedule

(From rents, royalties, partnerships, estates, trusts, REMICs, etc.)

▶ **Attach to Form 1040, Form 1041, or Form 1041S.**

▶ **See Instructions for Schedule E (Form 1040).**

OMB No. 1545-0074

1987

Attachment Sequence No. 13

Name(s) as shown on Form 1040

Your social security number

Part I Rental and Royalty Income or (Loss) **Caution:** Your rental loss may be limited. See Instructions.

1 In the space provided below, show the kind and location of each rental property.	2 For each property listed, did you or a member of your family use for personal purposes any of the properties for more than the greater of 14 days or 10% of the total days rented at fair rental value during the tax year? Yes	No	3 For each rental real estate property listed, did you actively participate in the operation of the activity during the tax year? (See Instructions.) Yes	No
Property A ▶			▶	
Property B ▶			▶	
Property C ▶			▶	

Rental and Royalty Income		Properties A	B	C	Totals (Add columns A, B, and C)
4 Rents received					4
5 Royalties received					5
Rental and Royalty Expenses					
6 Advertising	6				
7 Auto and travel	7				
8 Cleaning and maintenance	8				
9 Commissions	9				
10 Insurance	10				
11 Legal and other professional fees	11				
12 Mortgage interest paid to financial institutions (see Instructions)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes (Do **not** include windfall profit tax here. See Part V, line 40.)	16				
17 Utilities	17				
18 Wages and salaries	18				
19 Other (list) ▶					
20 Total expenses other than depreciation and depletion. Add lines 6 through 19.	20				20
21 Depreciation expense (see Instructions), or depletion (see Publication 535)	21				21
22 Total. Add lines 20 and 21	22				
23 Income or (loss) from rental or royalty properties. Subtract line 22 from line 4 (rents) or 5 (royalties)	23				
24 Deductible rental loss. **Caution:** Your rental loss on line 23 may be limited. See Instructions to determine if you must file **Form 8582,** Passive Activity Loss Limitations	24				

25 **Profits.** Add rental and royalty profits from line 23, and enter the total profits here	25	
26 **Losses.** Add royalty losses from line 23 and rental losses from line 24, and enter the total (losses) here	26	( )
27 Combine amounts on lines 25 and 26, and enter the net profit or (loss) here	27	
28 Net farm rental profit or (loss) from Form 4835. (Also complete Part VI, line 43.)	28	
29 Total rental or royalty income or (loss). Combine amounts on lines 27 and 28, and enter the total here. If Parts II, III, IV, and V on page 2 do not apply to you, enter the amount from line 29 on Form 1040, line 17. Otherwise, include the amount from line 29 in line 42 on page 2 of Schedule E	29	

Name(s) as shown on Form 1040. (Do not enter name and social security number if shown on other side.)	Your social security number

Part II Income or (Loss) from Partnerships and S Corporations

If you report a loss below and have amounts invested in that activity for which you are **not at risk**, you MUST check "Yes" in column (e) and attach Form 6198. Otherwise, you must check "No." See Instructions.

	(a) Name	(b) Enter P for partnership; S for S Corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Not at-Risk? Yes	No
A						
B						
C						
D						
E						

	Passive Activities		Nonpassive Activities		
	(f) Passive loss allowed from Form 8582	(g) Passive income from Schedule K–1	(h) Nonpassive loss from Schedule K–1	(i) Section 179 deduction	(j) Nonpassive income from Schedule K–1
A					
B					
C					
D					
E					
30a Totals					
b Totals					

31	Add amounts in columns (g) and (j), line 30a. Enter total income here	31	
32	Add amounts in columns (f), (h), and (i), line 30b. Enter total here	32	( )
33	Total partnership and S corporation income or (loss). Combine amounts on lines 31 and 32. Enter the total here and include in line 42 below	33	

Part III Income or (Loss) from Estates and Trusts

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

	Passive Activities		Nonpassive Activities	
	(c) Passive deduction or loss allowed from Form 8582	(d) Passive income from Schedule K–1	(e) Deduction or loss from Schedule K–1	(f) Other income from Schedule K–1
A				
B				
C				
34a Totals				
b Totals				

35	Add amounts in columns (d) and (f), line 34a. Enter total income here	35	
36	Add amounts in columns (c) and (e), line 34b. Enter total (loss) here	36	( )
37	Total estate and trust income or (loss). Combine amounts on lines 35 and 36. Enter the total here and include in line 42 below	37	

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

(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see Instructions)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b

38	Combine columns (d) and (e) only. Enter the total here and include in line 42 below	38	

Part V Windfall Profit Tax Summary

39	Windfall profit tax credit or refund received in 1987 (see Instructions)	39	
40	Windfall profit tax withheld in 1987 (see Instructions)	40	( )
41	Combine amounts on lines 39 and 40. Enter the total here and include in line 42 below	41	

Part VI Summary

42	TOTAL income or (loss). Combine lines 29, 33, 37, 38, and 41. Enter total here and on Form 1040, line 17 ▶	42	
43	Farmers and fishermen: Enter your share of GROSS FARMING AND FISHING INCOME applicable to Parts I, II, and III (see Instructions)	43	

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