

SCHEDULE E
(Form 1040)

Department of the Treasury
Internal Revenue Service

Name(s) shown on return

Supplemental Income and Loss
(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)
Attach to Form 1040, 1040-SR, 1040-NR, or 1041.
Go to www.irs.gov/ScheduleE for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. 13

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

A Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions. Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)
A
B
C

1b Type of Property (from list below) 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions. Fair Rental Days Personal Use Days QJV
A B C A B C

- Type of Property:
1 Single Family Residence 3 Vacation/Short-Term Rental 5 Land 7 Self-Rental
2 Multi-Family Residence 4 Commercial 6 Royalties 8 Other (describe)

Income:
3 Rents received
4 Royalties received
Expenses:
5 Advertising
6 Auto and travel (see instructions)
7 Cleaning and maintenance
8 Commissions
9 Insurance
10 Legal and other professional fees
11 Management fees
12 Mortgage interest paid to banks, etc. (see instructions)
13 Other interest
14 Repairs
15 Supplies
16 Taxes
17 Utilities
18 Depreciation expense or depletion
19 Other (list)
20 Total expenses. Add lines 5 through 19
21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198
22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions)
23a Total of all amounts reported on line 3 for all rental properties
b Total of all amounts reported on line 4 for all royalty properties
c Total of all amounts reported on line 12 for all properties
d Total of all amounts reported on line 18 for all properties
e Total of all amounts reported on line 20 for all properties
24 Income. Add positive amounts shown on line 21. Do not include any losses
25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

**Caution:** The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations**

**Note:** If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you **must** check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which **any** amount is **not** at risk, you **must** check the box in column (f) on line 28 and attach **Form 6198**. See instructions.

- 27** Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section . . . . . ☐ Yes ☐ No

| 28 | (a) Name | (b) Enter P for partnership; S for S corporation | (c) Check if foreign partnership | (d) Employer identification number | (e) Check if basis computation is required | (f) Check if any amount is not at risk |
|----|----------|--|----------------------------------|------------------------------------|--|--|
| A  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| B  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| C  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |
| D  |          |  | <input type="checkbox"/>         |                                    | <input type="checkbox"/>                   | <input type="checkbox"/>               |

| Passive Income and Loss                                 |  |                                      | Nonpassive Income and Loss                     |  |   |
|---|--|--------------------------------------|--|--|---|
| (g) Passive loss allowed (attach Form 8582 if required) |  | (h) Passive income from Schedule K-1 | (i) Nonpassive loss allowed (see Schedule K-1) | (j) Section 179 expense deduction from Form 4562 | (k) Nonpassive income from Schedule K-1 |
| A   |  |                                      |  |  |   |
| B   |  |                                      |  |  |   |
| C   |  |                                      |  |  |   |
| D   |  |                                      |  |  |   |
| 29a   | Totals   |                                      |  |  |   |
| b   | Totals   |                                      |  |  |   |
| 30  | Add columns (h) and (k) of line 29a . . . . .  |                                      |  |  | 30                                      |
| 31  | Add columns (g), (i), and (j) of line 29b . . . . .  |                                      |  |  | 31 ( )                                  |
| 32  | <b>Total partnership and S corporation income or (loss).</b> Combine lines 30 and 31 . . . . . |                                      |  |  | 32                                      |

**Part III Income or Loss From Estates and Trusts**

| 33 | (a) Name | (b) Employer identification number |
|----|----------|------------------------------------|
| A  |          |                                    |
| B  |          |                                    |

| Passive Income and Loss  |   |                                      | Nonpassive Income and Loss              |                                    |        |
|--|---|--------------------------------------|---|------------------------------------|--------|
| (c) Passive deduction or loss allowed (attach Form 8582 if required) |   | (d) Passive income from Schedule K-1 | (e) Deduction or loss from Schedule K-1 | (f) Other income from Schedule K-1 |        |
| A  |   |                                      |   |                                    |        |
| B  |   |                                      |   |                                    |        |
| 34a  | Totals  |                                      |   |                                    |        |
| b  | Totals  |                                      |   |                                    |        |
| 35   | Add columns (d) and (f) of line 34a . . . . .                                     |                                      |   |                                    | 35     |
| 36   | Add columns (c) and (e) of line 34b . . . . .                                     |                                      |   |                                    | 36 ( ) |
| 37   | <b>Total estate and trust income or (loss).</b> Combine lines 35 and 36 . . . . . |                                      |   |                                    | 37     |

**Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) – Residual Holder**

| 38 | (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 |
|----|---|------------------------------------|---|---|--------------------------------------|
| 39 | Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below . . . . . |                                    |   |   | 39                                   |

**Part V Summary**

|    |  |    |  |
|----|--|----|--|
| 40 | Net farm rental income or (loss) from Form 4835. Also, complete line 42 below . . . . .  | 40 |  |
| 41 | <b>Total income or (loss).</b> Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Schedule 1 (Form 1040), line 5 . . . . .   | 41 |  |
| 42 | <b>Reconciliation of farming and fishing income.</b> Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120-S), box 17, code AN; and Schedule K-1 (Form 1041), box 14, code F. See instructions . . . . .  | 42 |  |
| 43 | <b>Reconciliation for real estate professionals.</b> If you were a real estate professional (see instructions), enter the net income or (loss) you reported anywhere on Form 1040, Form 1040-SR, or Form 1040-NR from all rental real estate activities in which you materially participated under the passive activity loss rules . . . . . | 43 |  |