

**2019 Sch E - Rental Income**

<b>TSJ</b>	<input type="text"/>	<b>F</b>	<input type="text"/>	<b>ST</b>	<input type="text"/>	<b>City</b>	<input type="text"/>	<b>PAN</b>	<input type="text"/>
Property description for reporting							<input type="text"/>		

Treat this ENTIRE activity as:

Active rental real estate (default) (A)    
  Other passive (B)    
  Real estate professional (C)    
  Nonpassive (D)

<b>A</b> Did taxpayer make any payments in 2019 that would require filing Forms 1099?	<b>Yes</b>	<b>No</b>
	<input type="text"/>	<input type="text"/>
<b>B</b> If "Yes," did or will taxpayer file all required Forms 1099?	<input type="text"/>	<input type="text"/>

**Address and Type of Property**

Street Address	<input type="text"/>		
City	<input type="text"/>		
<b>U.S. ONLY</b> State, ZIP	<input type="text"/>	<input type="text"/>	<input type="text"/>
<b>Foreign ONLY</b> Province/State, Country, Postal Code	<input type="text"/>		<input type="text"/>
<input type="text"/> 1 Single Family Residence	<input type="text"/> 4 Commercial	<input type="text"/> 7 Self-Rental	
<input type="text"/> 2 Multi-Family Residence	<input type="text"/> 5 Land	<input type="text"/> 8 Other	<input type="text"/>
<input type="text"/> 3 Vacation/Short-Term Rental	<input type="text"/> 6 Royalties		

<input type="text"/> Some investment is NOT at risk	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Property was disposed of in 2019
Operating expenses carryover	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Carry to Form 8960, line 4b
Ownership percent	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	This is taxpayer's main home or second home
To use the Tax Court method to allocate interest and taxes, mark this box and enter the number of days owned if not 365	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Qualified Joint Venture

**Passive/At-Risk carryforwards from 2018**

	Regular Tax Total	Regular Tax Pre-2018	AMT
Prior unallowed passive operating	<input type="text"/>	<input type="text"/>	<input type="text"/>
Prior unallowed passive 4797 Part 1	<input type="text"/>	<input type="text"/>	<input type="text"/>
Prior unallowed passive 4797 Part 2	<input type="text"/>	<input type="text"/>	<input type="text"/>
Prior unallowed at-risk losses	<input type="text"/>	<input type="text"/>	<input type="text"/>
Disallowed mortgage interest from 2018 Form 8990	<input type="text"/>		
Disallowed other interest from 2018 Form 8990	<input type="text"/>		

**State use ONLY**

LLC # 

Employer ID number 

Electing out of Business Interest Expense Limit

**Qualified Business Income (QBI) Deduction**

This activity is a trade or business	<input type="text"/>	<input type="text"/>
<input type="text"/> Rented to a "specified service business"		
Business aggregation number (BAN)	<input type="text"/>	<input type="text"/>
W-2 wages paid	<input type="text"/>	<input type="text"/>
Unadjusted basis of all qualified property immediately after acquisition	<input type="text"/>	<input type="text"/>
Override calculated qualified business income (or loss)	<input type="text"/>	<input type="text"/>
Meets section 199A rental "safe harbor" (Rev. Proc. 2019-38)	<input type="text"/>	<input type="text"/>
<input type="text"/> Property placed in service during 2019		
Section 179	<input type="text"/>	<input type="text"/>
Section 1231 Gain/Loss	<input type="text"/>	<input type="text"/>

**2019 Sch E - Rental - Expenses**

2	Fair rental days	<input type="text" value="1"/>	Personal use days	<input type="text" value="2"/>		
			<b>2018</b>	<b>2019</b>		
<b>Income</b>						
3	Rent income			<input type="text" value="3"/>		
4	Royalties from oil, gas, mineral, copyright or patent			<input type="text" value="4"/>		
<b>Expenses</b>						
<p><b>If the property is a multi-occupancy unit, like a duplex, enter the percentage of the unit occupied by the taxpayer or spouse. Use the first column for expenses related only to the rental portion. Use the second column for expenses related to the entire property. The program limits the expenses based on the occupancy percentage entered for the taxpayer or spouse.</b></p>						
Taxpayer or spouse occupancy percentage						<input type="text" value="37"/>
<p><b>For most rental activities, use ONLY the first column. The program limits the expenses based on the number of personal use days.</b></p>						
			<b>Expenses attributable to rental unit</b>		<b>Expenses attributable to entire property</b>	
			<b>2018</b>	<b>2019</b>	<b>2018</b>	<b>2019</b>
						<b>Override software calculation</b>
5	Advertising			<input type="text" value="5"/>		<input type="text" value="54"/>
6	Auto and travel			<input type="text" value="6"/>		<input type="text" value="55"/>
7	Cleaning and maintenance			<input type="text" value="7"/>	<input type="text" value="38"/>	<input type="text" value="56"/>
8	Commissions			<input type="text" value="8"/>		<input type="text" value="57"/>
9	Insurance			<input type="text" value="9"/>	<input type="text" value="39"/>	<input type="text" value="58"/>
10	Legal and other professional fees			<input type="text" value="10"/>		<input type="text" value="59"/>
11	Management fees			<input type="text" value="11"/>		<input type="text" value="60"/>
12	Interest - mortgage			<input type="text" value="12"/>	<input type="text" value="40"/>	<input type="text" value="61"/>
13	Interest - other			<input type="text" value="13"/>	<input type="text" value="41"/>	<input type="text" value="62"/>
14	Repairs			<input type="text" value="14"/>	<input type="text" value="42"/>	<input type="text" value="63"/>
15	Supplies			<input type="text" value="15"/>	<input type="text" value="43"/>	<input type="text" value="64"/>
16	Taxes			<input type="text" value="16"/>	<input type="text" value="44"/>	<input type="text" value="65"/>
17	Utilities			<input type="text" value="17"/>	<input type="text" value="45"/>	<input type="text" value="66"/>
18	Depreciation ONLY			<input type="text" value="18"/>		
	Depreciation adjustment (AMT)			<input type="text" value="19"/>		
	Depletion			<input type="text" value="20"/>		
19	Other expenses: (list)					
	<input type="text" value="21"/>			<input type="text" value="22"/>	<input type="text" value="46"/>	<input type="text" value="67"/>
	<input type="text" value="23"/>			<input type="text" value="24"/>	<input type="text" value="47"/>	<input type="text" value="68"/>
	<input type="text" value="25"/>			<input type="text" value="26"/>	<input type="text" value="48"/>	<input type="text" value="69"/>
	<input type="text" value="27"/>			<input type="text" value="28"/>	<input type="text" value="49"/>	<input type="text" value="70"/>
	<input type="text" value="29"/>			<input type="text" value="30"/>	<input type="text" value="50"/>	<input type="text" value="71"/>
	<input type="text" value="31"/>			<input type="text" value="32"/>	<input type="text" value="51"/>	<input type="text" value="72"/>
	<input type="text" value="33"/>			<input type="text" value="34"/>	<input type="text" value="52"/>	<input type="text" value="73"/>
	<input type="text" value="35"/>			<input type="text" value="36"/>	<input type="text" value="53"/>	<input type="text" value="74"/>

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