

**2021 Sch E - Rental Income**

<b>TSJ</b>	<input type="text" value="1"/>	<b>F</b>	<input type="text" value="2"/>	<b>ST</b>	<input type="text" value="3"/>	<b>City</b>	<input type="text" value="4"/>	<b>PAN</b>	<input type="text" value="5"/>	
Property description for reporting							<input type="text" value="6"/>			
Treat this ENTIRE activity as:										
<input type="text" value="7"/>	Active rental real estate (default) (A)			<input type="text" value="8"/>	Other passive (B)			<input type="text" value="9"/>	Real estate professional (C)	
							<input type="text" value="10"/>	Nonpassive (D)		
							<b>Yes</b>	<b>No</b>		
<b>A</b> Did taxpayer make any payments in 2021 that would require filing Forms 1099?							<input type="text" value="11"/>	<input type="text" value="12"/>		
<b>B</b> If "Yes," did or will taxpayer file all required Forms 1099?							<input type="text" value="13"/>	<input type="text" value="14"/>		
<b>Address and Type of Property</b>										
Street Address				<input type="text" value="15"/>						
City				<input type="text" value="16"/>						
<b>U.S. ONLY</b>		State, ZIP		<input type="text" value="17"/>	<input type="text" value="18"/>					
<b>Foreign ONLY</b>		Province/State, Country, Postal Code		<input type="text" value="19"/>			<input type="text" value="20"/>	<input type="text" value="21"/>		
<input type="text" value="22"/>	1 Single Family Residence			<input type="text" value="25"/>	4 Commercial		<input type="text" value="28"/>	7 Self-Rental		
<input type="text" value="23"/>	2 Multi-Family Residence			<input type="text" value="26"/>	5 Land		<input type="text" value="29"/>	8 Other <input type="text" value="30"/>		
<input type="text" value="24"/>	3 Vacation / Short-Term Rental			<input type="text" value="27"/>	6 Royalties					
<input type="text" value="31"/> Some investment is NOT at risk							<input type="text" value="36"/>	Property placed in service during 2021		
Operating expenses carryover <input type="text" value="32"/>							<input type="text" value="37"/>	Property was disposed of in 2021		
Ownership percent <input type="text" value="33"/>							<input type="text" value="38"/>	Carry to Form 8960, line 4b		
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" value="34"/> <input type="text" value="35"/>							<input type="text" value="39"/>	This is taxpayer's main home or second home		
							<input type="text" value="40"/>	Qualified Joint Venture		
<b>Passive / At-Risk carryforwards from 2020</b>							<b>State use ONLY</b>			
		<b>Regular Tax Total</b>		<b>Regular Tax Pre-2018</b>		<b>AMT</b>				
Prior unallowed passive operating		<input type="text" value="41"/>	<input type="text" value="42"/>	<input type="text" value="45"/>	<input type="text" value="46"/>	<input type="text" value="49"/>	<input type="text" value="50"/>	LLC # <input type="text" value="55"/>		
Prior unallowed passive 4797 Part 1		<input type="text" value="43"/>	<input type="text" value="44"/>	<input type="text" value="47"/>	<input type="text" value="48"/>	<input type="text" value="51"/>	<input type="text" value="52"/>	Employer ID number <input type="text" value="56"/>		
Prior unallowed passive 4797 Part 2		<input type="text" value="45"/>	<input type="text" value="46"/>	<input type="text" value="49"/>	<input type="text" value="50"/>	<input type="text" value="53"/>	<input type="text" value="54"/>	<input type="text" value="57"/> Electing out of Business Interest Expense Limit		
Prior unallowed at-risk losses		<input type="text" value="47"/>	<input type="text" value="48"/>	<input type="text" value="51"/>	<input type="text" value="52"/>					
Disallowed mortgage interest from 2020 Form 8990		<input type="text" value="49"/>	<input type="text" value="50"/>							
Disallowed other interest from 2020 Form 8990		<input type="text" value="51"/>	<input type="text" value="52"/>							
<b>Qualified Business Income (QBI) Deduction</b>							<b>Pre-CARE Passive / At-Risk carryforwards from 2020 for NY and KY</b>			
This activity is a trade or business <input type="text" value="58"/>							Prior unallowed passive operating <input type="text" value="67"/>			
<input type="text" value="59"/> Rented to a "specified service business"							Prior unallowed passive 4797 Part 1 <input type="text" value="68"/>			
Business aggregation number (BAN) <input type="text" value="60"/>							Prior unallowed passive 4797 Part 2 <input type="text" value="69"/>			
W-2 wages paid <input type="text" value="61"/>							Prior unallowed at-risk losses <input type="text" value="70"/>			
Unadjusted basis of all qualified property immediately after acquisition <input type="text" value="62"/>							Disallowed mortgage interest from 2020 Form 8990 <input type="text" value="71"/>			
Override calculated qualified business income (loss) <input type="text" value="63"/>							Disallowed other interest from 2020 Form 8990 <input type="text" value="72"/>			
Meets Section 199A rental "safe harbor" (Rev. Proc. 2019-38) <input type="text" value="64"/>										
Section 179 <input type="text" value="65"/>										
Section 1231 gain / loss <input type="text" value="66"/>										

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## 2021 Sch E - Rental - Expenses

<b>2</b> Fair rental days	1		Personal use days	2		
		<b>2020</b>		<b>2021</b>		
<b>Income</b>						
<b>3</b> Rent income				3		
<b>4</b> Royalties from oil, gas, mineral, copyright, or patent				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				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>Override software calculation</b>
		<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	
<b>5</b> Advertising			5			54
<b>6</b> Auto and travel			6			55
<b>7</b> Cleaning and maintenance			7		38	56
<b>8</b> Commissions			8			57
<b>9</b> Insurance			9		39	58
<b>10</b> Legal and other professional fees			10			59
<b>11</b> Management fees			11			60
<b>12</b> Interest - mortgage			12		40	61
<b>13</b> Interest - other			13		41	62
<b>14</b> Repairs			14		42	63
<b>15</b> Supplies			15		43	64
<b>16</b> Taxes			16		44	65
<b>17</b> Utilities			17		45	66
<b>18</b> Depreciation ONLY			18			
Depreciation adjustment (AMT)			19			
Depletion			20			
<b>19</b> Other expenses: (list)						
21			22		46	67
23			24		47	68
25			26		48	69
27			28		49	70
29			30		50	71
31			32		51	72
33			34		52	73
35			36		53	74

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