

2022 Sch E - Rental Income

TSJ	<input type="text"/>	F	<input type="text"/>	ST	<input type="text"/>	City	<input type="text"/>	PAN	<input type="text"/>			
Property description for reporting						<input type="text"/>						
Treat this ENTIRE activity as:												
<input type="text"/>	Active rental real estate (default) (A)			<input type="text"/>	Other passive (B)		<input type="text"/>	Real estate professional (C)		<input type="text"/>	Nonpassive (D)	
										Yes	No	
A Did taxpayer make any payments in 2022 that would require filing Forms 1099?										<input type="text"/>	<input type="text"/>	
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"/>						
U.S. ONLY State, ZIP						<input type="text"/>	<input type="text"/>					
Foreign ONLY Province / State Country, Postal Code						<input type="text"/>		<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"/>	Property placed in service during 2022	
<input type="text"/> Some investment is NOT at risk										<input type="text"/>	Property was disposed of in 2022	
Operating expenses carryover						<input type="text"/>		<input type="text"/>	Carry to Form 8960, line 4b			
Ownership percent						<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"/>	Qualified Joint Venture			
Passive / At-Risk Carryforwards from 2021								State use ONLY				
		Regular Tax Total	Regular Tax Pre-2018									
Prior unallowed passive operating		<input type="text"/>	<input type="text"/>			<input type="text"/>			LLC # <input type="text"/>			
Prior unallowed passive from Form 4797, Part I		<input type="text"/>	<input type="text"/>			<input type="text"/>			Employer ID number <input type="text"/>			
Prior unallowed passive from Form 4797, Part II		<input type="text"/>	<input type="text"/>			<input type="text"/>			<input type="text"/> Electing out of Business Interest Expense Limit			
Prior unallowed at-risk losses		<input type="text"/>	<input type="text"/>			<input type="text"/>						
Disallowed mortgage interest from Form 8990		<input type="text"/>			<input type="text"/>							
Disallowed other interest from Form 8990		<input type="text"/>			<input type="text"/>							
Qualified Business Income (QBI) Deduction						Pre-CARE Passive / At-Risk Carryforwards from 2021 for NY and KY						
This activity is a trade or business <input type="text"/>						Prior unallowed passive operating <input type="text"/>						
<input type="text"/> Rented to a "specified service business"						Prior unallowed passive from Form 4797, Part I <input type="text"/>						
Business aggregation number (BAN) <input type="text"/>						Prior unallowed passive 4797, Part II Form 4797, Part II <input type="text"/>						
W-2 wages paid <input type="text"/>						Prior unallowed at-risk losses <input type="text"/>						
Unadjusted basis of all qualified property immediately after acquisition <input type="text"/>						Disallowed mortgage interest from Form 8990 <input type="text"/>						
Override calculated qualified business income (loss) <input type="text"/>						Disallowed other interest from Form 8990 <input type="text"/>						
Meets Section 199A rental "safe harbor" (Rev. Proc. 2019-38) <input type="text"/>												
Section 179 <input type="text"/>												
Section 1231 gain / loss <input type="text"/>												

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2022 Sch E - Rental - Expenses

2 Fair rental days	1		Personal use days	2		
Income		2021		2022		
3 Rent income				3		
4 Royalties from oil, gas, mineral, copyright, or patent				4		
Expenses						
<p>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.</p>						
Taxpayer or spouse occupancy percentage					37	
<p>For most rental activities, use ONLY the first column. The program limits the expenses based on the number of personal use days.</p>						
		Expenses attributable to rental unit		Expenses attributable to entire property		Override software calculation
		2021	2022	2021	2022	
5 Advertising			5			54
6 Auto and travel			6			55
7 Cleaning and maintenance			7		38	56
8 Commissions			8			57
9 Insurance			9		39	58
10 Legal and other professional fees			10			59
11 Management fees			11			60
12 Interest - mortgage			12		40	61
13 Interest - other			13		41	62
14 Repairs			14		42	63
15 Supplies			15		43	64
16 Taxes			16		44	65
17 Utilities			17		45	66
18 Depreciation ONLY			18			
Depreciation adjustment (AMT)			19			
Depletion			20			
19 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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