

2023 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)			
NOTE: Answer questions A and B on the first Schedule E screen ONLY.														
										Yes	No			
A Did the taxpayer make any payments in 2023 that would require filing Forms 1099?										<input type="text"/>	<input type="text"/>			
B If "Yes," did or will the 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 - Describe below							
<input type="text"/>	3: Vacation / short-term rental		<input type="text"/>	6: Royalties		<input type="text"/>								
<input type="text"/>	Some investment is NOT at risk											<input type="text"/>	Property placed in service during 2023	
Operating expenses carryover		<input type="text"/>		Regular Tax		AMT						<input type="text"/>	Property was disposed of in 2023	
Depreciation 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"/>	Taxpayer's main home or second home	
Tax Court method - To allocate interest / 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	
		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Electing out a business interest expense limit	
Passive / At-Risk Carryforwards from 2022										State use ONLY				
		Regular Tax Total		Regular Tax Pre-2018		AMT						<input type="text"/>	LLC #	
Prior unallowed passive operating		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	<input type="text"/>	
Prior unallowed passive from Form 4797, Part I		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Employer ID number	
Prior unallowed passive from Form 4797, Part II		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	<input type="text"/>	
Prior unallowed at-risk losses		<input type="text"/>		<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-CARES Passive / At-Risk Carryforwards from 2022 for NY and KY				
This activity is a trade or business		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Prior unallowed passive operating	
<input type="text"/>	Rented to a "specified service business"		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Prior unallowed passive from Form 4797, Part I
Business aggregation number (BAN)		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Prior unallowed passive from Form 4797, Part II	
W-2 wages paid		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Prior unallowed at-risk losses	
Unadjusted basis of all qualified property immediately after acquisition		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Disallowed mortgage interest from 2022 Form 8990	
Override calculated qualified business income (or loss)		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>	Disallowed other interest from 2022 Form 8990	
Section 199A rental "safe harbor" (Rev. Proc. 2019-38)		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>		
Section 179		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>		
Section 1231 gain (or loss)		<input type="text"/>		<input type="text"/>		<input type="text"/>						<input type="text"/>		

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2023 Sch E - Rental - Expenses

2 Fair rental days	1		Personal use days	2		
Income		2022		2023		
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
		2022	2023	2022	2023	
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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