

2019 Sch E - Rental Income

TSJ	1	F	2	ST	3	City	4	PAN	5	
Property description for reporting							6			

Treat this ENTIRE activity as:

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

A Did taxpayer make any payments in 2019 that would require filing Forms 1099?	Yes 11	No 12
B If "Yes," did or will taxpayer file all required Forms 1099?	13	14

Address and Type of Property

Street Address 15

City 16

U.S. ONLY State, ZIP 17 18

Foreign ONLY Province/State, Country, Postal Code 19 20 21

22 1 Single Family Residence	25 4 Commercial	28 7 Self-Rental
23 2 Multi-Family Residence	26 5 Land	29 8 Other 30
24 3 Vacation/Short-Term Rental	27 6 Royalties	

31 Some investment is NOT at risk	36	Property was disposed of in 2019
Operating expenses carryover 32	37	Carry to Form 8960, line 4b
Ownership percent 33	38	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 34 35	39	Qualified Joint Venture

Passive/At-Risk carryforwards from 2018				State use ONLY	
	Regular Tax Total	Regular Tax Pre-2018	AMT	LLC # 52	
Prior unallowed passive operating	40	44	48	Employer ID number 53	
Prior unallowed passive 4797 Part 1	41	45	49	<input type="checkbox"/> 54 Electing out of Business Interest Expense Limit	
Prior unallowed passive 4797 Part 2	42	46	50		
Prior unallowed at-risk losses	43	47	51		
Disallowed mortgage interest from 2018 Form 8990	64				
Disallowed other interest from 2018 Form 8990	65				

Qualified Business Income (QBI) Deduction

This activity is a trade or business 55

56 Rented to a "specified service business"

Business aggregation number (BAN) 57

W-2 wages paid 58

Unadjusted basis of all qualified property immediately after acquisition 59

Override calculated qualified business income (or loss) 60

Meets section 199A rental "safe harbor" (Rev. Proc. 2019-38) 61

66 Property placed in service during 2019

Section 179 62

Section 1231 Gain/Loss 63

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2019 Sch E - Rental - Expenses

2 Fair rental days

Personal use days

Income

2018 2019

3 Rent income	<input type="text" value="3"/>
4 Royalties from oil, gas, mineral, copyright or patent	<input type="text" value="4"/>

Expenses

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.

Taxpayer or spouse occupancy percentage

For most rental activities, use ONLY the first column. The program limits the expenses based on the number of personal use days.

	Expenses attributable to rental unit		Expenses attributable to entire property		Override software calculation
	2018	2019	2018	2019	
5 Advertising	<input type="text" value="5"/>	<input type="text" value="5"/>			54
6 Auto and travel	<input type="text" value="6"/>	<input type="text" value="6"/>			55
7 Cleaning and maintenance	<input type="text" value="7"/>	<input type="text" value="7"/>		<input type="text" value="38"/>	56
8 Commissions	<input type="text" value="8"/>	<input type="text" value="8"/>			57
9 Insurance	<input type="text" value="9"/>	<input type="text" value="9"/>		<input type="text" value="39"/>	58
10 Legal and other professional fees	<input type="text" value="10"/>	<input type="text" value="10"/>			59
11 Management fees	<input type="text" value="11"/>	<input type="text" value="11"/>			60
12 Interest - mortgage	<input type="text" value="12"/>	<input type="text" value="12"/>		<input type="text" value="40"/>	61
13 Interest - other	<input type="text" value="13"/>	<input type="text" value="13"/>		<input type="text" value="41"/>	62
14 Repairs	<input type="text" value="14"/>	<input type="text" value="14"/>		<input type="text" value="42"/>	63
15 Supplies	<input type="text" value="15"/>	<input type="text" value="15"/>		<input type="text" value="43"/>	64
16 Taxes	<input type="text" value="16"/>	<input type="text" value="16"/>		<input type="text" value="44"/>	65
17 Utilities	<input type="text" value="17"/>	<input type="text" value="17"/>		<input type="text" value="45"/>	66
18 Depreciation ONLY	<input type="text" value="18"/>	<input type="text" value="18"/>			
Depreciation adjustment (AMT)	<input type="text" value="19"/>	<input type="text" value="19"/>			
Depletion	<input type="text" value="20"/>	<input type="text" value="20"/>			
19 Other expenses: (list)					
21	<input type="text" value="21"/>	<input type="text" value="22"/>		<input type="text" value="46"/>	67
23	<input type="text" value="23"/>	<input type="text" value="24"/>		<input type="text" value="47"/>	68
25	<input type="text" value="25"/>	<input type="text" value="26"/>		<input type="text" value="48"/>	69
27	<input type="text" value="27"/>	<input type="text" value="28"/>		<input type="text" value="49"/>	70
29	<input type="text" value="29"/>	<input type="text" value="30"/>		<input type="text" value="50"/>	71
31	<input type="text" value="31"/>	<input type="text" value="32"/>		<input type="text" value="51"/>	72
33	<input type="text" value="33"/>	<input type="text" value="34"/>		<input type="text" value="52"/>	73
35	<input type="text" value="35"/>	<input type="text" value="36"/>		<input type="text" value="53"/>	74

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