Rental and Royalty Income and Expenses

Schedule E-style annual summary. Complete one copy per property or royalty activity. Enter only applicable annual totals; leave unused categories blank.

Property or Royalty Information

Taxpayer / Spouse

Property or royalty name

Property address / location

Property type

Date acquired / first rented

Ownership percentage

Rental Use

Days rented at fair rental value

Personal-use days

Days available for rent

Other use / occupancy notes

Rental and Royalty Income

Expense category	Amount ($)
Rent received	
Royalties received	
Other property-related income	

Attach Forms 1099-MISC, rent summaries and royalty statements. Explain deposits retained or amounts paid by tenants on your behalf.

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Rental and Royalty Expenses — Schedule E Categories

Expense category	Amount ($)	Expense category	Amount ($)
Advertising		Other interest	
Auto and travel		Repairs	
Cleaning and maintenance		Supplies	
Commissions		Property taxes	
Insurance		Utilities	
Legal and professional fees		Depreciation / depletion (ATG)	
Management fees		Other expenses (detail below)	
Mortgage interest (Form 1098)			

Other Expenses (write in categories not listed above)

Description:		$	
Description:		$	
Description:		$	
Description:		$	
Description:		$	

Depreciation / depletion is ordinarily computed by ATG from your asset and prior-year records. List improvements below, not with routine repairs.

Rental and Royalty Income and Expenses

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Property Improvements and New Assets

Description	Date placed in service	Cost	Rental use %

Changes / Records

Property sold or converted? Details

Insurance reimbursement? Details

Keep documentation supporting all reported income and expenses, and provide it on request. Attach closing statements, prior depreciation schedules, and royalty or depletion details when relevant.