

## Schedule E - Income or Loss from Rental Real Estate & Royalties

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

### General Property Information

TSJ \_\_\_\_\_  
 Property description \_\_\_\_\_  
 Address, city, state, ZIP \_\_\_\_\_

**Select the property type**

- |  |   |                                    |                                      |
|--|---|------------------------------------|--------------------------------------|
| <input type="checkbox"/> Single family residence | <input type="checkbox"/> Vacation / short-term rental | <input type="checkbox"/> Land      | <input type="checkbox"/> Self-rental |
| <input type="checkbox"/> Multi-family residence  | <input type="checkbox"/> Commercial                   | <input type="checkbox"/> Royalties | <input type="checkbox"/> Other _____ |

Number of days property was rented \_\_\_\_\_ Number of days property was used for personal use \_\_\_\_\_

If the rental is a multi-dwelling unit and you occupied part of the unit, enter the percentage you occupied \_\_\_\_\_

- |  |                          |                          |  |
|--|--------------------------|--------------------------|--|
| <input type="checkbox"/> This property was placed in service during 2022.      | Yes                      | No                       | Payments of \$600 or more were paid to an individual, who is not your employee, for services provided for this rental.<br><br>If "Yes," did you file Forms 1099 for the individuals? |
| <input type="checkbox"/> This property was disposed of during 2022.            | <input type="checkbox"/> | <input type="checkbox"/> |  |
| <input type="checkbox"/> This property is your main home or second home.       | <input type="checkbox"/> | <input type="checkbox"/> |  |
| <input type="checkbox"/> This property was owned as a qualified joint venture. | <input type="checkbox"/> | <input type="checkbox"/> |  |

### Income

	<b>2022</b>		<b>2022</b>
Rent income . . . . .	_____	Royalties from oil, gas, mineral, copyright or patent . . . . .	_____

### Expenses

	Rental unit expenses	Rental <u>and</u> homeowner expenses	
Advertising . . . . .	_____	_____	If this Schedule E is for a multi-unit dwelling and you lived in one unit and rented out the other units, use the "Rental and homeowner expenses" column to show expenses that apply to the entire property. Use the "Rental unit expenses" column to show expenses that pertain ONLY to the rental portion of the property.
Auto & travel . . . . .	_____	_____	
Cleaning & maintenance . . . . .	_____	_____	
Commissions . . . . .	_____	_____	
Insurance . . . . .	_____	_____	
Legal & professional fees . . . . .	_____	_____	
Management fees . . . . .	_____	_____	
Mortgage interest . . . . .	_____	_____	
Other interest . . . . .	_____	_____	
Repairs . . . . .	_____	_____	
Supplies . . . . .	_____	_____	If the Schedule E is not for a multi-unit property in which you lived in one unit, complete just the "Rental unit expenses" column.
Taxes . . . . .	_____	_____	
Utilities . . . . .	_____	_____	
Depletion . . . . .	_____	_____	
Other expenses	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	
_____	_____	_____	

**CLIENT REPRESENTATION: VEHICLE INFORMATION  
FOR TAX YEAR 2022**

**NAME OF TAXPAYER:** \_\_\_\_\_

In accordance with Treasury Department Regulations governing preparers of tax returns, I am requesting each client to carefully complete and sign the following if you are claiming any vehicle travel expense items.

	<b>Vehicle 1</b>	<b>Vehicle 2</b>	<b>Vehicle 3</b>
Year of Vehicle			
Make and Model			
Name of Driver			
<b><u>Disclosure Requirements:</u></b>			
1. Date Vehicle placed in service for business use			
2. End of Year Odometer Reading			
3. Beginning of Year Odometer Reading			
4. Total Miles driven during entire year for all purposes			
5. Business miles driven between January 1 – June 30, 2022			
6. Business miles driven between July 1 – December 31, 2022			
7. Total Commuting miles driven in 2022			
8. Total other personal (not commuting) miles driven during the year			
9. Total miles driven during the year - Please add lines 5 to 8 (This should equal line 4)			
10. Average daily round trip commute (home to work and back)			
<b><u>Substantiation Requirements:</u></b>	<b><u>Yes/No</u></b>	<b><u>Yes/No</u></b>	<b><u>Yes/No</u></b>
1. Was the vehicle available for personal use during off duty hours?			
2. Is another vehicle available for personal use?			
3. Was the vehicle used primarily by an owner/partner/shareholder?			
4. Do adequate records of sufficient evidence exist to justify the business miles being claimed?			
5. Is the evidence of these miles written?			
6. Is this vehicle leased?			
7. Have you deducted expenses in the past for this vehicle?			
8. Did you buy, sell or trade this vehicle in 2022? If yes, provide documentation and details			

**If you want to claim actual expenses for these vehicles, I will need the amount of gas purchased, repairs, insurance, lease payments, supplies, etc. separately for each vehicle.**

I declare that I have examined this information, and to the best of my knowledge and belief, it is true, correct and complete.

**Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**To determine if actual expenses are greater than standard mileage, complete this table:**

<b>ACTUAL VEHICLE EXPENSES:</b>	<b>Vehicle 1</b>	<b>Vehicle 2</b>	<b>Vehicle 3</b>
Cost of vehicle when purchased			
Date vehicle was originally purchased			
Gas/Fuel			
Insurance			
Repairs			
Licenses & Registrations			
Lease Cost			
Interest			
Tires			
Tolls & Parking fees			
Oil			
Other			

**IN HOME OFFICE DEDUCTION:**

Yes/No Do you operate a business out of your home?  
If no, stop here.

Yes/No Do you have an area you use regularly and exclusively for business purposes?  
If no, stop here.

Yes/No Do you want to claim an in-home office deduction if you meet the requirements?  
If no, you can skip the remaining questions.

Square footage of entire home	
Square footage of area used regularly & exclusively for the business	
Do you want to claim the standard allowance for the in-home office deduction or actual expense? (If actual complete info below)	Standard /Actual
<b>Expenses:</b>	
Mortgage Interest	\$
Property taxes	\$
Homeowner's insurance	\$
Rent	\$
Repairs & maintenance	\$
Utilities	\$
Heat	\$
Garbage Collection fees	\$
Other	

**CLIENT REPRESENTATION WITH REGARD TO TRAVEL,  
ENTERTAINMENT AND GIFTS  
FOR THE TAX YEAR 2022**

**NAME OF TAXPAYER/BUSINESS:** \_\_\_\_\_

In accordance with Treasury Department Regulations governing preparers of tax returns, I am requesting each client to sign the following in any case where a deduction for auto, travel, meals, and/or gifts is being claimed on a tax return I am preparing:

I state that I have maintained adequate records and/or sufficient evidence corroborating my deduction for travel, meals, and/or gifts. Specifically, my records substantiate (a) the amount of such expense or other item; (b) the time and place of travel, or the date and description of the gift; (c) the business purpose of the expense or other item; and (d) the business relationship to me of persons fed or receiving the gift.

I understand fully that you are not in any way undertaking to audit and/or verify the facts as I submitted them to you. Upon request of the taxing authorities, I will furnish any necessary substantiation to support the numbers I have provided to you for this tax return.

I am aware that entertainment expenses are no longer a deduction and have segregated them from other deductible items.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Title: \_\_\_\_\_