

# Rental Real Estate Income and Expenses of a Partnership or an S Corporation

OMB No. 1545-0123

▶ Attach to Form 1065, Form 1065-B, or Form 1120S.  
 ▶ Go to [www.irs.gov/Form8825](http://www.irs.gov/Form8825) for the latest information.

Name _____	Employer identification number _____
------------	--------------------------------------

<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see page 2 for list	Fair Rental Days	Personal Use Days
<b>A</b>	.....			
<b>B</b>	.....			
<b>C</b>	.....			
<b>D</b>	.....			

		Properties					
		A	B	C	D		
<b>2</b>	Gross rents . . . . .	<b>2</b>					
<b>Rental Real Estate Expenses</b>							
<b>3</b>	Advertising . . . . .	<b>3</b>					
<b>4</b>	Auto and travel . . . . .	<b>4</b>					
<b>5</b>	Cleaning and maintenance . . . . .	<b>5</b>					
<b>6</b>	Commissions . . . . .	<b>6</b>					
<b>7</b>	Insurance . . . . .	<b>7</b>					
<b>8</b>	Legal and other professional fees . . . . .	<b>8</b>					
<b>9</b>	Interest . . . . .	<b>9</b>					
<b>10</b>	Repairs . . . . .	<b>10</b>					
<b>11</b>	Taxes . . . . .	<b>11</b>					
<b>12</b>	Utilities . . . . .	<b>12</b>					
<b>13</b>	Wages and salaries . . . . .	<b>13</b>					
<b>14</b>	Depreciation (see instructions) . . . . .	<b>14</b>					
<b>15</b>	Other (list) ▶ ..... .....	<b>15</b>					
<b>16</b>	Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>					
<b>17</b>	Income or (loss) from each property. Subtract line 16 from line 2 . . . . .	<b>17</b>					

<b>18a</b> Total gross rents. Add gross rents from line 2, columns A through H . . . . .	<b>18a</b>		0 00
<b>b</b> Total expenses. Add total expenses from line 16, columns A through H . . . . .	<b>18b</b>	(	0 00 )

<b>19</b> Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities . . . . .	<b>19</b>		
---	-----------	--	--

<b>20a</b> Net income (loss) from rental real estate activities from partnerships, estates, and trusts in which this partnership or S corporation is a partner or beneficiary (from Schedule K-1) . . . . .	<b>20a</b>		
---	------------	--	--

<b>b</b> Identify below the partnerships, estates, or trusts from which net income (loss) is shown on line 20a. Attach a schedule if more space is needed.			
<b>(1)</b> Name	<b>(2)</b> Employer identification number		
.....	.....		
.....	.....		
.....	.....		

<b>21</b> Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2; or • Form 1065-B: Part I, line 4	<b>21</b>		0 00
--	-----------	--	------

<b>1</b>	Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.			
	Physical address of each property—street, city, state, ZIP code	Type—Enter code 1–8; see below for list	Fair Rental Days	Personal Use Days
<b>E</b>				
<b>F</b>				
<b>G</b>				
<b>H</b>				

		Properties			
		E	F	G	H
<b>Rental Real Estate Income</b>					
<b>2</b> Gross rents . . . . .	<b>2</b>				
<b>Rental Real Estate Expenses</b>					
<b>3</b> Advertising . . . . .	<b>3</b>				
<b>4</b> Auto and travel . . . . .	<b>4</b>				
<b>5</b> Cleaning and maintenance . . . . .	<b>5</b>				
<b>6</b> Commissions . . . . .	<b>6</b>				
<b>7</b> Insurance . . . . .	<b>7</b>				
<b>8</b> Legal and other professional fees . . . . .	<b>8</b>				
<b>9</b> Interest . . . . .	<b>9</b>				
<b>10</b> Repairs . . . . .	<b>10</b>				
<b>11</b> Taxes . . . . .	<b>11</b>				
<b>12</b> Utilities . . . . .	<b>12</b>				
<b>13</b> Wages and salaries . . . . .	<b>13</b>				
<b>14</b> Depreciation (see instructions)	<b>14</b>				
<b>15</b> Other (list) ▶	<b>15</b>				
<b>16</b> Total expenses for each property. Add lines 3 through 15 . . . . .	<b>16</b>				
<b>17</b> Income or (loss) from each property. Subtract line 16 from line 2 . . . . .	<b>17</b>				

**Allowable Codes for Type of Property**

- 1—Single Family Residence
- 2—Multi-Family Residence
- 3—Vacation or Short-Term Rental
- 4—Commercial
- 5—Land
- 6—Royalties
- 7—Self-Rental
- 8—Other (include description with the code on Form 8825 or on a separate statement)