

SCHEDULE E (Form 1040)

Supplemental Income and Loss

(From rental real estate, royalties, partnerships, S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2025 Attachment Sequence No. 13

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-NR, or 1041.

Go to www.irs.gov/ScheduleE for instructions and the latest information.

Name(s) shown on return

Your social security number

Part I Income or Loss From Rental Real Estate and Royalties

Note: If you are in the business of renting personal property, use Schedule C. See instructions. If you are an individual, report farm rental income or loss from Form 4835 on page 2, line 40.

- A Did you make any payments in 2025 that would require you to file Form(s) 1099? See instructions Yes No
B If "Yes," did you or will you file required Form(s) 1099? Yes No

1a Physical address of each property (street, city, state, ZIP code)

Table with 3 rows (A, B, C) for physical addresses.

Table with 6 columns: 1b Type of Property, 2 For each rental real estate property listed above, report the number of fair rental and personal use days. Check the QJV box only if you meet the requirements to file as a qualified joint venture. See instructions., Fair Rental Days, Personal Use Days, QJV.

Type of Property:

- 1 Single Family Residence 2 Multi-Family Residence 3 Vacation/Short-Term Rental 4 Commercial 5 Land 6 Royalties 7 Self-Rental 8 Other (describe)

Main table for income and expenses with columns for Properties A, B, and C. Rows include Income (3 Rents received, 4 Royalties received), Expenses (5 Advertising, 6 Auto and travel, 7 Cleaning and maintenance, 8 Commissions, 9 Insurance, 10 Legal and other professional fees, 11 Management fees, 12 Mortgage interest paid to banks, etc. (see instructions), 13 Other interest, 14 Repairs, 15 Supplies, 16 Taxes, 17 Utilities, 18 Depreciation expense or depletion, 19 Other (list), 20 Total expenses. Add lines 5 through 19), 21 Subtract line 20 from line 3 (rents) and/or 4 (royalties). If result is a (loss), see instructions to find out if you must file Form 6198, 22 Deductible rental real estate loss after limitation, if any, on Form 8582 (see instructions), 23a-23e Total of all amounts reported on line 3 for all rental properties, line 4 for all royalty properties, line 12 for all properties, line 18 for all properties, line 20 for all properties, 24 Income. Add positive amounts shown on line 21. Do not include any losses, 25 Losses. Add royalty losses from line 21 and rental real estate losses from line 22. Enter total losses here, 26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, and IV, and line 40 on page 2 do not apply to you, also enter this amount on Schedule 1 (Form 1040), line 5. Otherwise, include this amount in the total on line 41 on page 2.

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.

Part II Income or Loss From Partnerships and S Corporations

Note: If you report a loss, receive a distribution, dispose of stock, or receive a loan repayment from an S corporation, you must check the box in column (e) on line 28 and attach the required basis computation. If you report a loss from an at-risk activity for which any amount is not at risk, you must check the box in column (f) on line 28 and attach Form 6198. See instructions.

27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? If you answered "Yes," see instructions before completing this section Yes No

Table with 6 columns: (a) Name, (b) Enter P for partnership; S for S corporation, (c) Check if foreign partnership, (d) Employer identification number, (e) Check if basis computation is required, (f) Check if any amount is not at risk. Rows A, B, C, D.

Table with 5 columns: (g) Passive loss allowed (attach Form 8582 if required), (h) Passive income from Schedule K-1, (i) Nonpassive loss allowed (see Schedule K-1), (j) Section 179 expense deduction from Form 4562, (k) Nonpassive income from Schedule K-1. Rows A, B, C, D, 29a Totals, b Totals, 30, 31, 32 Total partnership and S corporation income or (loss).

Part III Income or Loss From Estates and Trusts

Table with 2 columns: (a) Name, (b) Employer identification number. Rows A, B.

Table with 4 columns: (c) Passive deduction or loss allowed (attach Form 8582 if required), (d) Passive income from Schedule K-1, (e) Deduction or loss from Schedule K-1, (f) Other income from Schedule K-1. Rows A, B, 34a Totals, b Totals, 35, 36, 37 Total estate and trust income or (loss).

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

Table with 5 columns: (a) Name, (b) Employer identification number, (c) Excess inclusion from Schedules Q, line 2c (see instructions), (d) Taxable income (net loss) from Schedules Q, line 1b, (e) Income from Schedules Q, line 3b. Rows 38, 39 Combine columns (d) and (e) only.

Part V Summary

Table with 2 columns: Description, Amount. Rows 40 Net farm rental income or (loss) from Form 4835, 41 Total income or (loss), 42 Reconciliation of farming and fishing income, 43 Reconciliation for real estate professionals.