

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

► Attach to Form 1065 or Form 1120S.

► Go to www.irs.gov/Form8825 for the latest information.

Name	Employer identification number

1	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
A		2	365	
B				
C				
D				

Rental Real Estate Income		Properties			
		A	B	C	D
2	Gross rents	2	88,160		
Rental Real Estate Expenses					
3	Advertising	3			
4	Auto and travel	4	291		
5	Cleaning and maintenance	5	3,281		
6	Commissions	6	3,822		
7	Insurance	7	2,748		
8	Legal and other professional fees	8			
9	Interest (see instructions)	9	5,198		
10	Repairs	10	10,160		
11	Taxes	11	17,195		
12	Utilities	12	505		
13	Wages and salaries	13			
14	Depreciation (see instructions)	14	29,838		
15	Other (list) ► Statement #8A		12,136		
		15			
16	Total expenses for each property. Add lines 3 through 15	16	85,174		
17	Income or (loss) from each property. Subtract line 16 from line 2	17	2,986		

18a	Total gross rents. Add gross rents from line 2, columns A through H	18a	88,160
b	Total expenses. Add total expenses from line 16, columns A through H	18b	(85,174)
19	Net gain (loss) from Form 4797, Part II, line 17, from the disposition of property from rental real estate activities	19	
20a	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)	20a	
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.		
(1) Name		(2) Employer identification number	
21	Net rental estate income (loss). Combine lines 18a through 20a. Enter the result here and on: • Form 1065 or 1120S: Schedule K, line 2	21	2,986