

December 2010

Form **8825**  
(Rev. December 2006)  
Department of the Treasury  
Internal Revenue Service

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

▶ See instructions on back.  
▶ Attach to Form 1065, Form 1065-B, or Form 1120S.

Insert A

OMB No. 1545-1186

Name \_\_\_\_\_ Employer identification number \_\_\_\_\_

**1** Show the kind and location of each property. See page 2 to list additional properties.

**A** \_\_\_\_\_

**B** \_\_\_\_\_

**C** \_\_\_\_\_

**D** \_\_\_\_\_

Rental Real Estate Income		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>				

**17** Total gross rents. Add gross rents from line 2, columns A through H. **18a**

**18** Total expenses. Add total expenses from line 16, columns A through H. **18b** ( )

**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:

<b>(1)</b> Name	<b>(2)</b> Employer identification number
_____	_____
_____	_____
_____	_____

**21** Net rental real estate income (loss). Combine lines **17** through **20a**. Enter the result here and on: **21**

- Form 1065 or 1120S: Schedule K, line 2, or
- Form 1065-B: Part I, line 4

insert the new line 17 on pages 1 and 2 to follow the line 16

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**17** Income or (Loss) from each property. Subtract line 16 from line 2

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Insert B

1 Show the kind and location of each property.

E .....

F .....

G .....

H .....

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

17 Income or (Loss) from each property. Subtract line 16 from line 2 | | | | | |