

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

Properties

Rental Real Estate Income

2 Gross rents 2

Rental Real Estate Expenses

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

18a

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

18a

18b

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

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

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

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18a

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

For Paperwork Reduction Act Notice, see back of form.

Cat. No. 10136Z

Form **8825** (12-2006)

12-2010

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

12-2010

Insert B

1 Show the kind and location of each property.

E

F

G

H

		Properties							
		E		F		G		H	
Rental Real Estate Income									
2	Gross rents	2							
Rental Real Estate Expenses									
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 | | | | | |