



Note: *The draft you are looking for begins on the next page.*

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms.** We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501”, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

**SCHEDULE A
(Form 8825)**

(December 2025)
Department of the Treasury
Internal Revenue Service

Rental Real Estate Other Deductions

Attach to Form 8825.

OMB No. 1545-0123

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

Name of partnership or S corporation

Employer identification number

	Properties			
1 Asset management fee				
2 Bad debt expense				
3 Building maintenance				
4 Common charges				
5 Contract services				
6 Debt extinguishment costs				
7 Ground rent				
8 Grounds maintenance				
9 Homeowner association fee				
10 Incentive fee				
11 Landscaping				
12 Leased employee expense				
13 Management fee				
14 Other taxes				
15 Prepayment penalty				
16 Reimbursed wages/salaries (reimbursed to management co.)				
17 Section 481(a) adjustments				
18 Tenant renovations				
19 Tenant services				
20 Turnover expenses				
21 Reserved for future use				
22 Reserved for future use				
23 Reserved for future use				
24 Reserved for future use				
25 Reserved for future use				
26 Reserved for future use				
27 Reserved for future use				
28 Reserved for future use				
29 Reserved for future use				
30 Other				
31 Total (Enter the total here and on Form 8825, line 17.)				

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Cat. No. 95518Z

Schedule A (Form 8825) (12-2025) Created 10/30/25