

Rent and Royalty Income and Expenses

ORG25

BASIC PROPERTY INFORMATION

Property description: _____
 Property type: * _____ If type is other, enter a description: _____
 Location (street address): _____
 City: _____ State: _____ Zip: _____
 If a foreign address: Foreign province or state: _____
 Foreign postal code: _____ Foreign Country: (not applicable) _____

1 Check property owner Taxpayer Spouse Joint

	Yes	No
2 a Did you make any payments that would require you to file Form(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes , did you or will you file all required Forms(s) 1099?	<input type="checkbox"/>	<input type="checkbox"/>

3 a Enter the ownership percentage (if not 100%).....		
b If not 100%, are you reporting 100% of the income and expenses?	<input type="checkbox"/>	<input type="checkbox"/>

4 Is this a rental property? (If **yes**, answer questions 5 through 11; if **no**, skip to question 12.) Yes No

5 Did you have personal use of this property or rent it for part of the year at less than fair rental value? Yes No

6 For all rental properties, **enter the number of days** during 2017 that:

a The property was rented at fair rental value		
b The property was used personally or rented at less than fair rental value		
c You owned the property, if not the entire year		

7 a Does this rental have multiple living units and you live in one of the units?	<input type="checkbox"/>	<input type="checkbox"/>
b If yes , enter percentage of rental use		

8 Did you actively participate in this property's management during 2017? Yes No

9 Did you materially participate in this property's management during 2017? Yes No

10 Do you want to treat this property as non-passive?..... Yes No

11 Did this property have unallowed passive losses in 2016? Yes No

12 Did you dispose of this property in a fully taxable transaction? Yes No

13 Check this box if some of this investment was **not** at-risk..... Yes No

14 a Treat all MACRS assets for this activity as qualified Indian reservation property? Yes No

 b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... Regular Extension No

 c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? Yes No

 d Was this activity located in a Qualified Disaster Area?..... Yes No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2017	2016												
15 Rents or royalties received														
<p style="margin: 0;">* Property Types:</p> <table style="width: 100%; border: none;"> <tbody> <tr> <td style="width: 33%;">1 Single family residence</td> <td style="width: 33%;">5 Land</td> <td style="width: 33%;"></td> </tr> <tr> <td>2 Multi-family residence</td> <td>6 Royalties</td> <td></td> </tr> <tr> <td>3 Vacation/short-term rental</td> <td>7 Self-rental</td> <td></td> </tr> <tr> <td>4 Commercial</td> <td>8 Other</td> <td></td> </tr> </tbody> </table>			1 Single family residence	5 Land		2 Multi-family residence	6 Royalties		3 Vacation/short-term rental	7 Self-rental		4 Commercial	8 Other	
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Rent and Royalty Income and Expenses (continued)

ORG25

EXPENSES		2017	2016
	Property location		
16	Advertising		
17a	Automobile (complete ORG18 for autos).....		
b	Travel.....		
18	Cleaning and maintenance		
19	Commissions.....		
20a	Mortgage insurance premiums – qualified		
b	Other insurance		
21	Legal and professional fees		
22	Management fees		
23a	Mortgage interest paid to banks – qualified.....		
b	Mortgage interest paid to banks – other.....		
24	Other interest		
25	Repairs.....		
26	Supplies.....		
27a	Real estate taxes.....		
b	Other taxes.....		
28	Utilities		
29	Other expenses:		
a		
b		
c		
d		
e		
30a	Depreciation and Section 179 deduction (Preparer Use Only)		
b	Depletion (Preparer Use Only)		

Car And Truck Expenses

(Employees use ORG17 – Employee Business Expenses)

ORG18

for: ORG19

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 Date placed in service.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c Total miles for the year (line 3a less line 3b).....			
4 Business miles.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc.....			
9 Vehicle registration fee (excluding property tax).....			
10 Vehicle lease or rental fee.....			
11 Inclusion amount (Preparer Use Only).....			
12 Depreciation (Preparer Use Only).....			
13 Parking fees, tolls, and local transportation.....			
14 Portion of vehicle registration fee based on value.....			
15 Interest on vehicle.....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis.....			
17 Is this an electric vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle (Preparer Use).....			
20 Section 179 expense (Preparer Use).....			
21 Qualified Property for Economic Stimulus? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property (Preparer Use).....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? (Preparer Use).....	<input type="checkbox"/> 100%/ 50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/ 50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/ 50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold.....			
29 Date acquired, if different from line 2.....			
30 Sales price.....			
31 Expense of sale.....			
32 Gain/loss basis, if different (Preparer Use).....			
33 AMT gain/loss basis, if different (Preparer Use).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
34 Is another vehicle available for personal use?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle available during off duty hours?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Was vehicle used primarily by a greater than 5% owner or related person?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
37 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
38 If yes , is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No