

Rental and Royalty Income

Location of Property: _____

TSJ _____

Type of property _____

Have you prepared or will you prepare all required Forms 1099?

Yes

No

Ownership percentage if not 100% _____ %

How many days was this property rented at fair market value? _____

How many days was this property used personally (including use by family members)? _____

Income:

	Amount
Rents received	
Royalties received	

Payment card and third party transactions: Include all Forms 1099-K

Description	Amount

Miscellaneous income: Include all Forms 1099-MISC

Description	Amount

Other income:

Description	Amount

Rental and Royalty Expenses

Location of Property: _____

Expenses:	Amount
Advertising	
Auto and travel	
Cleaning and maintenance	
Commissions	
Insurance	
Legal and other professional fees	
Management fees	
Mortgage interest paid to banks, etc.	
Mortgage interest paid to individuals	
Other interest	
Repairs	
Supplies	
Taxes	
Utilities	
Dependent care benefits	
Employee benefits	
Other Expenses:	

Description	Amount

Rental and Royalty Property and Equipment & Depletion

Location of Property: _____

Property and Equipment: Include a list if more space is needed

Acquisitions:

X if not new	Description	Date Acquired (Mo/Da/Yr)	Cost

Dispositions:

Description	Date Acquired (Mo/Da/Yr)	Cost	Date Sold (Mo/Da/Yr)	Selling Price

Percentage Depletion Information:

Production Type	Royalty Income Amount

Rental and Royalty Vehicle and Other Listed Property

Location of Property: _____

Listed Property Questions:

	Yes	No
Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

	Yes	No
Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for your personal use? Yes No

Was your vehicle available for use during off-duty hours?

Mileage:

Total miles

Total business miles

Total commuting miles for the year ..

Actual Expenses:

Gasoline, oil, repairs, insurance, etc . .

Interest

Taxes

Fair market value of leased vehicle ..

Vehicle rentals/leases

Vehicle 1	Vehicle 2
Miles	Miles
Amount	Amount

Rental and Royalty Business Expenses

Location of Property: _____

Business Expenses: Enter all expenses at 100 percent

If not 100%, please enter the percentage to apply to this business %

	Amount
Parking fees and tolls	
Local transportation	
Travel expenses	
Meals	
Entertainment (deductible only on some state returns)	

Other Business Expenses:

Description	Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	Amount
Amount received for other expenses	
Amount received for meals	
Amount received for entertainment	

If you are a statutory employee, does your employer's reimbursement plan for meals and entertainment allow for offset of other reimbursements? Yes No

Vehicle:

If not 100%, please enter the percentage to apply to this business %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes? Yes No

Was your vehicle available for personal use during off-duty hours? Yes No

	Amount
Total miles	
Total business miles	
Average daily commuting miles	
Total commuting miles for the year	
Gasoline and oil	
Repairs	
Insurance	
Interest	
Taxes	
Value of employer provided vehicle	
Temporary vehicle rentals	
Fair market value of leased vehicle	
Vehicle leases	

Other Vehicle Expenses:

Description	Amount