

# Tax Forms & Publications Work Request Notification

**Title:**

**Tax Year:**

**Processing Year:**

**Route to:**

**Approved:**

**Date:**

<b>Section Chief:</b>		
<b>Reviewer:</b>		
<b>Review Chief:</b>		
<b>Branch Chief:</b>		
<b>Senior Technical Advisor: Curtis Freeman</b>		
<b>Initiator (Tax Law Specialist):</b>		

**The information in this document can be used to develop any necessary Work Requests.**

**This notification is for changes due to:**

Legislation or Chief Counsel guidance:

A Program change initiated by:

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**The major changes are as follows:**

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We may need to make further changes that would require a work request.

We do not anticipate the need for any further changes that would require a Work Request.

**If you have any questions, please contact:**

Name:

Name:

Title:

Title:

Symbols:

Symbols:

Phone:

Phone:

Email:

Email:

Room:

Room:

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

OMB No. 1545-1186

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

Insert A

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 | | | | | |

**Insert A on page 1**

1. Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions. See page 2 to list additional properties.

	Physical address of each property – street, city, state, zip	Type – see instructions.	Fair Rental Days	Personal Use Days
A				
B				
C				
D				

**Insert B on page 2**

1. Show the type and address of each property. For each rental real estate property listed, report the number of days rented at fair rental value and days with personal use. See instructions.

	Physical address of each property – street, city, state, zip	Type – see instructions.	Fair Rental Days	Personal Use Days
E				
F				
G				
H				