

Preparer use only

2025 Information

Prior Year Information

Description _____ [2]
Taxpayer/Spouse/Joint (T, S, J) _____ [3] State postal code _____ [5]
Physical address: Street _____ [6]
City, state, zip code _____ [7] _____ [8] _____ [9]
Foreign country _____ [11]
Foreign province/county _____ [12]
Foreign postal code _____ [13]
Type (1=Single-family, 2=Multi-family, 3=Vacation/short-term, 4=Commercial, 5=Land, 6=Royalty, 7=Self-rental, 8=Other, 9=Personal ppty) _____ [14]
Description of other type (Type code #8) _____ [15]
Did you make any payments in 2025 that require you to file Form(s) 1099? (Y,N) _____ [16]
If "Yes", did you or will you file all required Forms 1099? (Y, N) _____ [18]
Fair rental days (If not full year) (For types 1, 2, 4, 5, 7 and 8 only) (Use Rent-2 for type 3) _____ [20]
Percentage of ownership if not 100% _____ [22]
Business use percentage, if not 100% (Not vacation home percentage) _____ [24]

Rent and Royalty Income

Rents and royalties

2025 Information

Prior Year Information

_____ + _____ [33]

Rent and Royalty Expenses

2025 Information

Percent if not 100%

Prior Year Information

Advertising + _____ [35] _____ [36]
Auto + _____ [38] _____ [39]
Travel + _____ [41] _____ [42]
Cleaning and maintenance + _____ [44] _____ [45]
Commissions:
_____ + _____ [47] _____ [49]
_____ + _____
Insurance:
_____ + _____ [50] _____ [52]
_____ + _____
Legal and professional fees + _____ [54] _____ [55]
Management fees:
_____ + _____ [57] _____ [59]
_____ + _____
Mortgage interest paid to banks, etc (Form 1098)
_____ + _____ [60] _____ [62]
_____ + _____
Other mortgage interest + _____ [63] _____ [65]
Qualified mortgage insurance premiums + _____ [66] _____ [67]
Other interest:
_____ + _____ [69] _____ [71]
_____ + _____
Repairs + _____ [72] _____ [73]
Supplies + _____ [75] _____ [76]
Taxes:
_____ + _____ [78] _____ [80]
_____ + _____
Utilities + _____ [81] _____ [82]
Depreciation + _____ [84] _____ [85]
Depletion + _____ [87] _____ [88]
Other expenses:
_____ + _____ [90] _____
_____ + _____
_____ + _____
_____ + _____

Control Totals +

RENT & ROYALTY

Form ID: Rent

☐ Preparer use only

Description _____

Refinancing Points

Preparer - Enter on Screen Rent

2025 Information

Prior Year Information

Refinancing points paid -

Recipient's/Lender's name _____ [92]
 Date of refinance _____
 Total # Payments _____
 Reported on 1098 in 2025 _____
 Total points paid _____
 Points deemed as paid in current year (Preparer use only) _____

Refinancing points paid -

Recipient's/Lender's name _____
 Date of refinance _____
 Total # Payments _____
 Reported on 1098 in 2025 _____
 Total points paid _____
 Points deemed as paid in current year (Preparer use only) _____

Refinancing points paid -

Recipient's/Lender's name _____
 Date of refinance _____
 Total # Payments _____
 Reported on 1098 in 2025 _____
 Total points paid _____
 Points deemed as paid in current year (Preparer use only) _____

Vacation Home Information

Preparer - Enter on Screen Rent-3

2025 Information

Prior Year Information

Number of days home was used personally _____ [5]
 Number of days home was rented _____ [7]
 Number of day home owned, if not 365 _____ [9]
 Carryover of disallowed operating expenses into 2025 + _____ [21]
 Carryover of disallowed depreciation expenses into 2025 + _____ [22]

Passive and Other Information

Preparer - Enter on Screen Rent-2

Preparer use only Carryovers	Non-QBI and Tax	For QBI & Tax	AMT
Operating	+ _____ [24]	+ _____ [25]	+ _____ [26]
Short-term capital		+ _____ [27]	+ _____ [28]
Long-term capital		+ _____ [29]	+ _____ [30]
28% rate capital		+ _____ [31]	+ _____ [32]
Section 1231 loss	+ _____ [33]	+ _____ [34]	+ _____ [35]
Ordinary business gain/loss	+ _____ [36]	+ _____ [37]	+ _____ [38]
Section 179	+ _____ [39]	+ _____ [40]	+ _____ [41]

NOTES/QUESTIONS:

Control Totals +

Form ID: Rent-2