

PA SCHEDULE E
Rents and Royalty Income (Loss)

2301410052

PA-40 E (EX) 03-23 (FI)
PA Department of Revenue

2023

OFFICIAL USE ONLY

Name of the taxpayer filing this schedule	Social Security Number (shown first) or EIN
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Sales Tax License Number (if applicable). See the instructions. _____ Are rental payments made by lessees through a third party broker? Yes No

See the instructions. Report the income and expenses for the use of your personal property by others. Also, report the income you received for the extraction of oil, gas and other minerals from your property, and the use of your patents and copyrights. **Note:** If you are in the business of renting your property, extracting minerals from your property or producing products from your patents and copyrights – use PA Schedule C.

SECTION I PROPERTY DESCRIPTION

Enter the type and complete address of each rental real estate property, and/or each source of royalty income. If more than three properties, submit additional schedules as needed.

Type	Description of Property	For Profit Property	Complete Address (street, city, state and ZIP code)
A		YES <input type="checkbox"/> NO <input type="checkbox"/>
B		YES <input type="checkbox"/> NO <input type="checkbox"/>
C		YES <input type="checkbox"/> NO <input type="checkbox"/>

Property type: 1. Single family residence 3. Vacation/short-term rental 5. Land 7. Self-rental
2. Multi-family residence 4. Commercial 6. Royalties 8. Other, describe: _____

SECTION II INCOME & EXPENSES

	Property A	Property B	Property C
Line a: Identify the property from Section I and indicate ownership (T/S/J)	<input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J	<input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J	<input type="checkbox"/> T <input type="checkbox"/> S <input type="checkbox"/> J
Line b: Is the property rental location in PA?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
Line c: Is the property rented for any period less than 30 days?	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO
Income: 1. Rent received	1.		
2. Royalties received	2.		
Expenses: 3. Advertising	3.		
4. Automobile and travel	4.		
5. Cleaning and maintenance	5.		
6. Commissions	6.		
7. Insurance	7.		
8. Legal and professional fees	8.		
9. Management fees	9.		
10. Mortgage interest	10.		
11. Other interest	11.		
12. Repairs	12.		
13. Supplies	13.		
14. Taxes - not based on net income	14.		
15. Utilities	15.		
16. Depreciation expense - See the instructions	16.		
17. Other expenses (itemize):	17.		
18. Total Expenses - Add Lines 3 through 17	18.		
Income or Loss: 19. Income – Subtract Line 18 from Line 1 or 2.	19.		
20. Loss – Subtract Line 1 or 2 from Line 18. (fill in the oval, if a net loss)	20.	<input type="checkbox"/>	<input type="checkbox"/>
21. Net Income or Loss - Total Lines 19 and 20 for short-term rentals. See the instructions. (fill in the oval, if a net loss)	21.	<input type="checkbox"/>	<input type="checkbox"/>
22. Net Income or Loss - Total Lines 19 and 20 for non short-term rentals. See the instructions. (fill in the oval, if a net loss)	22.	<input type="checkbox"/>	<input type="checkbox"/>
23. Rent or royalty income (loss) from PA S corporation(s) and partnerships from your PA Schedule(s) RK-1 or NRK-1. (fill in the oval, if a net loss)	23.	<input type="checkbox"/>	<input type="checkbox"/>
24. Net Rent and Royalty Income (Loss). Add Lines 22 and 23. If submitting more than one schedule, total all Line 22 and 23 amounts and include on Line 6 of your PA-40. (fill in the oval, if a net loss)	24.	<input type="checkbox"/>	<input type="checkbox"/>



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