



# Rental and Royalty Income

**Location of Property:** \_\_\_\_\_

TSJ .....

Type of property .....

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

Yes	No
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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)? .....

2020	2019
%	

**Income:**

Rents received .....

Royalties received .....

2020 Amount	2019 Amount

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

Description	2020 Amount	2019 Amount

Miscellaneous income:  Include all Forms 1099-MISC

Description	2020 Amount	2019 Amount

Other income:

Description	2020 Amount	2019 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	
	2020 Amount	2019 Amount



# Rental and Royalty Vehicle and Other Listed Property

Location of Property: \_\_\_\_\_

**Listed Property Questions for 2020:**

	<b>Yes</b>	<b>No</b>
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:**

	<b>Yes</b>	<b>No</b>
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? .....

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

Vehicle 1	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2020 Miles	2019 Miles
2020 Amount	2019 Amount

Vehicle 2	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> Yes <input type="checkbox"/> No	
2020 Miles	2019 Miles
2020 Amount	2019 Amount

**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 .....



# Rental - Business Use of Home

**Location of Property:** \_\_\_\_\_

**Partial Use of Your Home for Business:**

2020

Square footage of home used exclusively for business .....

Total square footage of home .....

Were improvements made to the home and/or home office since the time you began using the home for business? ..  Yes  No

**Expenses:** Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.  
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.  
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount
Casualty losses .....				
Deductible mortgage interest paid to:				
Financial institutions .....				
Individuals .....				
Real estate taxes .....				
Insurance .....				
Qualified mortgage insurance premiums .....				
Repairs and maintenance .....				
Utilities .....				
Rent .....				

**Other Expenses:**

Description	Direct Expenses		Indirect Expenses	
	2020 Amount	2019 Amount	2020 Amount	2019 Amount

**Seller-Financed Mortgage Interest Information:**

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid