

PA SCHEDULE E
Rents, Royalties, Patents,
and Copyrights
PA-40 E (09-01) **2001**

0101410058

OFFICIAL USE ONLY

If you need more space, you may photocopy these schedules or prepare your own schedules in this format.

Name as shown first on the PA tax return:

Social Security Number shown first:

Read 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. Use PA Schedule E unless you are in the business of renting property, extracting minerals, or producing products from your patents and copyrights – if in business, complete PA Schedule C.

Part A. Property Description:

Description and address of each rental real estate property, and/or each source of royalty, patent, or copyright income.

A	C
B	D

Part B. Enter the corresponding initial of the property from Part A, and fill in the appropriate oval. T = taxpayer S = spouse J = joint ownership.

Gross Receipts	()			()			()			()		
	T	S	J	T	S	J	T	S	J	T	S	J
1. Rent												
2. Royalties												
3. Patents												
4. Copyrights												
5. Total receipts. Add Lines 1 through 4.												

Part C. Expenses: Itemize expenses being claimed.

6. Advertising												
7. Automobile and travel												
8. Cleaning and maintenance												
9. Commissions												
10. Depreciation expense.												

FILING TIP. If using federal depreciation, fill in the oval.

You do not need to complete Part E or submit your federal depreciation schedule if you use your federal depreciation amount.

11. Insurance												
12. Legal and professional fees												
13. Management fees												
14. Mortgage interest paid to banks												
15. Other interest												
16. Repairs												
17. Supplies												
18. Taxes - not taxes based on gross or net income ...												
19. Utilities												
20. Other (itemize):												
20.												
21. Total Expenses. Add Lines 6 through 20.												

Part D. Net Income or Loss from Rents, Royalties, Patents, or Copyrights.

22. Net Income or Loss. Subtract Line 21 from Line 5.	LOSS	LOSS	LOSS	LOSS
If a loss, fill in the oval.				

23. Total Net Rent, Royalty, Patent & Copyright Income or Loss. Add the net income or loss from Line 22 for each property.

Enter here and on your PA-40. If a net loss, please fill in the oval 23.

Part E. Depreciation Expense: Classification of property and the applicable initial from above.	Date acquired	Cost or other basis	Depreciation allowed in prior years	Method of computing depreciation	Life or rate	Depreciation expense this year
()						
()						
()						
()						

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