



10

TSJ _____
Type of property _____

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

Yes

No

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)?

Rents received
Royalties received

Payment card and third party transactions:	Include all Forms 1099-K
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2025	2024
%	

2025 Amount	2024 Amount

Description	2025 Amount	2024 Amount

Miscellaneous income:	Include all Forms 1099-MISC
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Description	2025 Amount	2024 Amount

Other income:

Description	2025 Amount	2024 Amount



Rental and Royalty Expenses

Location of Property: _____

Expenses:

	2025 Amount	2024 Amount
Advertising		
Auto and travel		
Cleaning and maintenance		
Commissions		
Insurance		
Legal and other professional fees		
Management fees		
Mortgage interest paid to banks, etc.		
Mortgage interest paid to individuals		
Other interest		
Repairs		
Supplies		
Taxes		
Utilities		
Dependent care benefits		
Employee benefits		
Other Expenses:		

Description	2025 Amount	2024 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	
	2025 Amount	2024 Amount



2025

Rental and Royalty Vehicle
and Other Listed Property

10C

Location of Property: _____

Listed Property Questions for 2025:

	Yes	No
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:

	Yes	No
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	
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?	
2025 Miles	2024 Miles
2025 Amount	2024 Amount

Vehicle 2	
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?	
2025 Miles	2024 Miles
2025 Amount	2024 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 and Royalty Business Expenses

Location of Property:

Business Expenses: Enter all expenses at 100 percent

If not 100%, enter the percentage to apply to this business %

	2025 Amount	2024 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		
Other Business Expenses:		

Description	2025 Amount	2024 Amount

Reimbursements: List only reimbursements NOT reported in Box 1 of your Form W-2

	2025 Amount	2024 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business %

Description of vehicle
Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?
Was your vehicle available for personal use during off-duty hours?

Yes

No

Yes

No

	2025	2024
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2025 Amount	2024 Amount



Rental - Business Use of Home

Location of Property: _____

Partial Use of Your Home for Business:

2025

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	
	2025 Amount	2024 Amount	2025 Amount	2024 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2025 Amount	2024 Amount	2025 Amount	2024 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