Massachusetts Department of Revenue

Schedule E-1
Rental Real Estate and Royalty Income and (Loss) 2024

Form 1 and Form 1-NR/PY filers must use Schedule E-1 to report income and loss from rental real estate and royalties. Separate Schedule(s) E-1 must be filed for each individual entity.

Name | Social Security number | Type of real estate

Street address

City/Town | State | Zip

Fill in one only
○ Rental real estate ○ Royalty

Fill in if rental property used for short-term rentals (see instructions) ○

Income or (Loss) from Rental Real Estate and Royalties

Income

▼ Fill in oval if showing a loss

1	Rents received	1
2	Royalties received	2

Expenses

3	Advertising	3
4	Auto and travel	4
5	Cleaning and maintenance	5
6	Commissions	6
7	Insurance	7
8	Legal and other professional fees	8
9	Management fees	9
10	Mortgage interest paid to banks, etc.	10
11	Other interest	11
12	Repairs	12
13	Supplies	13
14	Taxes	14
15	Utilities	15
16	Other expenses (enclose statement)	16
17	Add lines 3 through 16	17
18	Depreciation expense or depletion	18
19	Total expenses. Add lines 17 and 18	19
20	Income or (loss) from rental real estate or royalty properties. Subtract line 19 from line 1 (rents) and/or line 2 (royalties). See U.S. Schedule E, line 21	20 ○
21	Deductible rental real estate (loss). Your rental real estate loss on line 20 may be limited. See U.S. Schedule E, line 22	21 ○
22	Income. Enter positive amounts shown on line 20. Do not include any (losses)	22
23	Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21	23 ○
24	Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.)	24 ○
25	Fill in if this rental property used by you or your family for more than 14 days or more than 10 percent of the total number of days that the property was rented at fair market value.	○