



Massachusetts Department of Revenue

Schedule E-1

Rental Real Estate and Royalty Income and (Loss)

2025

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 <input type="radio"/> Rental real estate <input type="radio"/> Royalty		Fill in if rental property used for short-term rentals (see instructions) <input type="radio"/>

Income or (Loss) from Rental Real Estate and Royalties

Income

▼ Fill in oval if showing a loss

1 Rents received	1	<input type="text"/>
2 Royalties received	2	<input type="text"/>

Expenses

3 Advertising	3	<input type="text"/>
4 Auto and travel	4	<input type="text"/>
5 Cleaning and maintenance	5	<input type="text"/>
6 Commissions	6	<input type="text"/>
7 Insurance	7	<input type="text"/>
8 Legal and other professional fees	8	<input type="text"/>
9 Management fees	9	<input type="text"/>
10 Mortgage interest paid to banks, etc.	10	<input type="text"/>
11 Other interest	11	<input type="text"/>
12 Repairs	12	<input type="text"/>
13 Supplies	13	<input type="text"/>
14 Taxes	14	<input type="text"/>
15 Utilities	15	<input type="text"/>
16 Other expenses (enclose statement)	16	<input type="text"/>
17 Add lines 3 through 16	17	<input type="text"/>
18 Depreciation expense or depletion	18	<input type="text"/>
19 Total expenses. Add lines 17 and 18	19	<input type="text"/>
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	<input type="radio"/> <input type="text"/>
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	<input type="radio"/> <input type="text"/>
22 Income. Enter positive amounts shown on line 20. Do not include any (losses)	22	<input type="text"/>
23 Losses. Enter royalty losses from line 20 or rental real estate (losses) from line 21	23	<input type="radio"/> <input type="text"/>
24 Total rental real estate and royalty income or (loss). Combine lines 22 and 23. (Enter loss as negative amount.)	24	<input type="radio"/> <input type="text"/>
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.		<input type="radio"/>