



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

Income or (Loss) from Rental Real Estate and Royalties

Income

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.