

<i>Asset</i>	<i>Date Purchased</i>	<i>Cost</i>	<i>Date Placed in Service</i>	<i>Date Sold or Taken Out of Service</i>	<i>Selling Price</i>	<i>Trade-In?</i>

Types of Rental Income	Description
Advance rent	An amount received prior to the period the payment covers.
Payment for cancelling a lease	Any amount paid by a tenant to cancel a lease.
Expenses paid by tenant	Any amount paid by a tenant on behalf of the property owner to cover maintenance or improvement expenses.
Property or services	The FMV of property or services received in lieu of rent.

Note: Individual states have laws requiring payment of interest by property owners who hold security deposits of tenants. Check state laws for more information.

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The logo for DOW TAX & ACCOUNTING features the word "DOW" in large, bold, blue, three-dimensional capital letters. Below it, the words "TAX & ACCOUNTING" are written in a smaller, blue, italicized sans-serif font.

Dow Tax & Accounting
3714 E Campus Drive, Suite 103
Eagle Mountain, UT 84005
(801) 753-8540
DowCPA.com

Rental Expenses Worksheet

Property Address:[illegible]