



FREE · KEEP THIS ON THE DESK

The Landlord's Schedule E Deduction Checklist

The write-offs landlords miss most, each mapped to the exact IRS line it belongs on. Tick what applies, then keep the receipt behind it. A record protects the number.

☐ Advertising & listing fees	line 5	☐ Tenant screening & photos	line 5
☐ Mileage, or actual auto costs	line 6	☐ Parking & tolls	line 6
☐ Routine cleaning & lawn care	line 7	☐ Pest control	line 7
☐ HVAC service & gutters	line 7	☐ Leasing commissions	line 8
☐ Landlord / liability insurance	line 9	☐ Tax prep & legal for the rental	line 10
☐ Property manager or co-host	line 11	☐ Mortgage interest (Form 1098)	line 12
☐ Other loan interest	line 13	☐ Repairs: leaks, locks, paint	line 14
☐ Supplies & small tools	line 15	☐ Property tax	line 16
☐ Licences & permits	line 16	☐ Electric / gas / water / trash	line 17
☐ Internet you provide	line 17	☐ Depreciation of the building	line 18
☐ Appliances & furniture	line 18	☐ Improvements (depreciated)	line 18
☐ HOA / condo fees	line 19	☐ Bank & payment fees	line 19

MOST LOGBOOKS PRINT THIS WRONG

2026 changed the mileage rate halfway through the year.

72.5 cents a mile from 1 January to 30 June, then 76 cents from 1 July.
IRS Announcement 2026-11. Total each half of the year separately.

Schedule E line numbers per the current IRS instructions. Not tax advice; some items depend on your situation.





TRY THIS BEFORE YOU BUY ANYTHING

The 60-second records test

Answer these about your own rentals, from memory, without opening anything. Write the answer on the line. Leave it blank if you would be guessing.

- 1 What did you spend on repairs at each unit in March?

- 2 How many rental miles did you drive before 30 June, and how many after?

- 3 Which of last year's costs were improvements you must depreciate, not deduct?

- 4 What is each property's cost basis, split between land and building?

- 5 Is there a receipt behind every number you claimed on last year's return?

Blank lines are a recording problem, not a memory one.

And they cost money at exactly the moment you can no longer go back and fix them.

Repair, or improvement? line 14 against line 18

REPAIR deduct now, line 14

Keeps it in ordinary working order: a leak, a lock, drywall, a coat of paint.

IMPROVEMENT depreciate, line 18

Betters, restores or adapts it: a roof, an addition, a whole new HVAC system.

One of the most common rental audit issues. When unsure, ask your preparer and stay consistent year to year.



Next April, answer all five without thinking.

The Rental Property Record Book gives every one of those questions a place to live all year: rent roll, expense ledger, mileage split by rate, cost basis, and a year-end page you copy straight onto Schedule E. 94 pages.

Search ["Deedwell" on Amazon](#)

