

***TheTaxReview* Real Estate and Rental Activities**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Identify the tax treatment of rental payments.

B Learning Objective B

Recognize deductible rental expenses.

C Learning Objective C

Distinguish when depreciation on rental property begins and ends.

D Learning Objective D

Recognize when losses from a rental activity are limited under passive activity rules.

E Learning Objective E

Identify proper reporting of rental income and expenses when there is personal use of the property.