

# Addendum: Introduction to Schedule E

## Revision [1.1]

Corrections were made to the Comprehensive Illustration beginning on page 101.

### Page [101]

Added \$188 of Supplies to Leonard Landlord's rental expenses.

### Page [106]

Schedule E was revised to correct the amount of depreciation reported on Line 18. The correct amount of depreciation is \$13,939.

### Page [110]

The third paragraph of the Preparation Notes should read:

Depreciate the landscaping over 15 years using the half-year (HY) convention. The landscaping is eligible for the 100% bonus depreciation, so deduct 100% of the cost in the first year, as shown on Form 4562, Line 14.

**Date of revision:** 05.09.2019