

§ 210.12-24

17 CFR Ch. II (4-1-03 Edition)

§ 210.12-24 Real estate owned and rental income.¹

Part 1—Real estate owned at end of period						Part 2—Rental income			
Column A—List classification of property as indicated below ^{2,3}	Column B—Amount of incombrances	Column C—Initial cost to company	Column D—Cost of improvements, etc.	Column E—Amount at which carried at close of period ^{4,5,6,7}	Column F—Reserve for depreciation	Column G—Rents due and accrued at end of period	Column H—Total rental income applicable to period	Column I—Expended for interest, taxes, repairs and expenses	Column J—Net income applicable to period
Farms
Residential
Apartments and business
Unimproved
Total ⁸
Rent from properties sold during period
Total

¹ All money columns shall be totaled.
² Each item of property included in column E in an amount in excess of \$100,000 shall be listed separately.
³ In a separate schedule classify by states in which the real estate owned is located the total amounts in support of columns E and F.
⁴ In a footnote to this schedule, furnish a reconciliation, in the following form, of the total amount at which real estate was carried at the beginning of the period with the total amount shown in column E:

Balance at beginning of period	\$
Additions during period:	
Acquisitions through foreclosure	\$
Other acquisitions
Improvements, etc
Other (describe)
Deductions during period:	
Cost of real estate sold	\$
Other (describe)
Balance at close of period	\$

If additions, except acquisitions through foreclosure, represent other than cash expenditures, explain. If any of the changes during the period result from transactions, directly or indirectly, with affiliates, explain and state the amount of any intercompany gain or loss.
⁵ If any item of real estate investments has been written down or reserved against pursuant to § 210.6-21(f), describe the item and explain the basis for the write-down or reserve.
⁶ State in a footnote to column E the aggregate cost for Federal income tax purposes.
⁷ The amount of all intercompany profits included in the total of column E shall be stated if material.
⁸ Summarize the aggregate amounts for each column applicable to captions 7 and 12 of § 210.6-22.

[16 FR 348, Jan. 13, 1951, as amended at 16 FR 2655, Mar. 24, 1951. Redesignated at 45 FR 63679, Sept. 25, 1980]

§ 210.12-25 Supplementary profit and loss information.

Column A—Item ¹	Column B—Charged to investment expense	Column C—Charged to other accounts		Column D—Total
		(1)—Account	(2)—Amount	
1. Legal expenses (including those in connection with any matter, measure or proceeding before legislative bodies, officers or government departments)
2. Advertising and publicity
3. Sales promotion ²
4. Payments directly and indirectly to trade associations and service organizations, and contributions to other organizations

¹ Amounts resulting from transactions with affiliates shall be stated separately.
² State separately each category of expense representing more than 5 percent of the total expense shown under this item.