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Form **4835**

Department of the Treasury
Internal Revenue Service (99)

Farm Rental Income and Expenses

(Crop and Livestock Shares (Not Cash) Received by Landowner (or Sub-Lessor))
(Income not subject to self-employment tax)

▶ **Attach to Form 1040 or Form 1040NR.**
▶ **Go to *www.irs.gov/Form4835* for the latest information.**

OMB No. 1545-0074

2017

Attachment Sequence No. **37**

Name(s) shown on tax return

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2017? See instructions . . . . . ☐ Yes ☐ No

Part I **Gross Farm Rental Income—Based on Production.** Include amounts converted to cash or the equivalent.

1	Income from production of livestock, produce, grains, and other crops			1	
2a	Cooperative distributions (Form(s) 1099-PATR)	2a	**2b** Taxable amount	2b	
3a	Agricultural program payments (see instructions)	3a	**3b** Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):				
a	CCC loans reported under election			4a	
b	CCC loans forfeited	4b	**4c** Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):				
a	Amount received in 2017	5a	**5b** Taxable amount	5b	
c	If election to defer to 2018 is attached, check here ▶ ☐		**5d** Amount deferred from 2016	5d	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)			6	
7	**Gross farm rental income.** Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶			7	

Part II **Expenses—Farm Rental Property.** Do not include personal or living expenses.

8	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach **Form 4562**	8		21	Pension and profit-sharing plans . . .	21	
9	Chemicals	9		22	Rent or lease:		
10	Conservation expenses (see instructions)	10		a	Vehicles, machinery, and equipment (see instructions)	22a	
11	Custom hire (machine work) .	11		b	Other (land, animals, etc.)	22b	
12	Depreciation and section 179 expense deduction not claimed elsewhere	12		23	Repairs and maintenance	23	
				24	Seeds and plants . .	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). . . .	13		26	Supplies	26	
				27	Taxes	27	
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine . . .	29	
15	Fertilizers and lime	15					
16	Freight and trucking . . .	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil . . .	17					
18	Insurance (other than health).	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		e		30e	
				f		30f	
				g		30g	

31	**Total expenses.** Add lines 8 through 30g. See instructions . . . . . ▶	31	
32	**Net farm rental income or (loss).** Subtract line 31 from line 7. If the result is income, enter it here and on Schedule E (Form 1040), line 40. If the result is a loss, you **must** go to lines 33 and 34. See instructions	32	
33	Did you receive an applicable subsidy in 2017? See instructions	33	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	☐ All investment is at risk.
		34b	☐ Some investment is not at risk.
c	You may have to complete **Form 8582** to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you **must** complete **Form 6198** before going to Form 8582. In either case, enter the **deductible loss** here and on Schedule E (Form 1040), line 40. See instructions	34c	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 13117W

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