

Free Forms Courtesy of FreeTaxUSA.com



*Prepare, Print, and E-File
Your Federal Tax Return for
FREE!!*

Go to www.FreeTaxUSA.com to start your free return today!

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.

Your social security number

Employer ID number (EIN), if any

A Did you actively participate in the operation of this farm during 2018? 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
3a	Agricultural program payments (see instructions) 3a	3b	Taxable amount
4	Commodity Credit Corporation (CCC) loans (see instructions):		
a	CCC loans reported under election	4a	
b	CCC loans forfeited 4b	4c	Taxable amount
5	Crop insurance proceeds and federal crop disaster payments (see instructions):		
a	Amount received in 2018 5a	5b	Taxable amount
c	If election to defer to 2019 is attached, check here <input type="checkbox"/> 5d	5d	Amount deferred from 2017
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
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions). 13	24	Seeds and plants 24
14	Feed 14	25	Storage and warehousing 25
15	Fertilizers and lime 15	26	Supplies 26
16	Freight and trucking 16	27	Taxes 27
17	Gasoline, fuel, and oil 17	28	Utilities 28
18	Insurance (other than health) 18	29	Veterinary, breeding, and medicine 29
19	Interest (see instructions):	30	Other expenses (specify):
a	Mortgage (paid to banks, etc.) 19a	a	----- 30a
b	Other 19b	b	----- 30b
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) 20	c	----- 30c
		d	----- 30d
		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 line 34. See instructions 32		
33	Reserved for future use 33		
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions	34a	<input type="checkbox"/> All investment is at risk.
		34b	<input type="checkbox"/> 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		