

**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, Form 1040-SR, or Form 1040-NR.  
 ▶ Go to [www.irs.gov/Form4835](http://www.irs.gov/Form4835) for the latest information.

OMB No. 1545-0074

**2020**  
 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 2020? See instructions ☐ Yes ☐ No

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

<b>1</b>	Income from production of livestock, produce, grains, and other crops . . . . .	<b>1</b>	
<b>2a</b>	Cooperative distributions (Form(s) 1099-PATR) . . . . .	<b>2a</b>	
		<b>2b</b>	Taxable amount
<b>3a</b>	Agricultural program payments (see instructions) . . . . .	<b>3a</b>	
		<b>3b</b>	Taxable amount
<b>4</b>	Commodity Credit Corporation (CCC) loans (see instructions):		
<b>a</b>	CCC loans reported under election . . . . .	<b>4a</b>	
<b>b</b>	CCC loans forfeited . . . . .	<b>4b</b>	
		<b>4c</b>	Taxable amount
<b>5</b>	Crop insurance proceeds and federal crop disaster payments (see instructions):		
<b>a</b>	Amount received in 2020 . . . . .	<b>5a</b>	
		<b>5b</b>	Taxable amount
<b>c</b>	If election to defer to 2021 is attached, check here <input type="checkbox"/> <b>5d</b> Amount deferred from 2019	<b>5d</b>	
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross farm rental income.</b> Add amounts in the right column for lines 1 through 6. Enter the total here and on Schedule E (Form 1040), line 42 . . . . . ▶	<b>7</b>	

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

<b>8</b>	Car and truck expenses (see Schedule F (Form 1040) instructions). Also attach <b>Form 4562</b> . . . . .	<b>8</b>		<b>21</b>	Pension and profit-sharing plans . . . . .	<b>21</b>	
<b>9</b>	Chemicals . . . . .	<b>9</b>		<b>22</b>	Rent or lease:		
<b>10</b>	Conservation expenses (see instructions) . . . . .	<b>10</b>		<b>a</b>	Vehicles, machinery, and equipment (see instructions) . . . . .	<b>22a</b>	
<b>11</b>	Custom hire (machine work) . . . . .	<b>11</b>		<b>b</b>	Other (land, animals, etc.) . . . . .	<b>22b</b>	
<b>12</b>	Depreciation and section 179 expense deduction not claimed elsewhere . . . . .	<b>12</b>		<b>23</b>	Repairs and maintenance . . . . .	<b>23</b>	
<b>13</b>	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions) . . . . .	<b>13</b>		<b>24</b>	Seeds and plants . . . . .	<b>24</b>	
<b>14</b>	Feed . . . . .	<b>14</b>		<b>25</b>	Storage and warehousing . . . . .	<b>25</b>	
<b>15</b>	Fertilizers and lime . . . . .	<b>15</b>		<b>26</b>	Supplies . . . . .	<b>26</b>	
<b>16</b>	Freight and trucking . . . . .	<b>16</b>		<b>27</b>	Taxes . . . . .	<b>27</b>	
<b>17</b>	Gasoline, fuel, and oil . . . . .	<b>17</b>		<b>28</b>	Utilities . . . . .	<b>28</b>	
<b>18</b>	Insurance (other than health) . . . . .	<b>18</b>		<b>29</b>	Veterinary, breeding, and medicine . . . . .	<b>29</b>	
<b>19</b>	Interest (see instructions):			<b>30</b>	Other expenses (specify):		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>19a</b>		<b>a</b>	_____	<b>30a</b>	
<b>b</b>	Other . . . . .	<b>19b</b>		<b>b</b>	_____	<b>30b</b>	
<b>20</b>	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions) . . . . .	<b>20</b>		<b>c</b>	_____	<b>30c</b>	
				<b>d</b>	_____	<b>30d</b>	
				<b>e</b>	_____	<b>30e</b>	
				<b>f</b>	_____	<b>30f</b>	
				<b>g</b>	_____	<b>30g</b>	
<b>31</b>	<b>Total expenses.</b> Add lines 8 through 30g. See instructions . . . . . ▶	<b>31</b>					
<b>32</b>	<b>Net farm rental income or (loss).</b> 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 <b>must</b> go to line 34. See instructions. . . . .	<b>32</b>					
<b>33</b>	Reserved for future use . . . . .	<b>33</b>					
<b>34</b>	If line 32 is a loss, check the box that describes your investment in this activity. See instructions . . . . .	<b>34a</b>	<input type="checkbox"/> All investment is at risk.				
		<b>34b</b>	<input type="checkbox"/> Some investment is not at risk.				
<b>c</b>	You may have to complete <b>Form 8582</b> to determine your deductible loss, regardless of which box you checked. If you checked box 34b, you <b>must</b> complete <b>Form 6198</b> before going to Form 8582. In either case, enter the <b>deductible loss</b> here and on Schedule E (Form 1040), line 40. See instructions.	<b>34c</b>					