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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, 1040-SR, or 1040-NR.
► Go to www.irs.gov/Form4835 for the latest information.

OMB No. 1545-0074

2021
 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 2021? 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 2021	5a	
		5b	Taxable amount
c	If election to defer to 2022 is attached, check here <input type="checkbox"/> 5d Amount deferred from 2020	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	
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					