

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

Department of the Treasury
Internal Revenue Service (99)

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

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
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 2017	5a	5b Taxable amount
c If election to defer to 2018 is attached, check here <input type="checkbox"/> 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
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:		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 lines 33 and 34. See instructions			32
33 Did you receive an applicable subsidy in 2017? See instructions			33 <input type="checkbox"/> Yes <input type="checkbox"/> No
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