

**Form 4835 - Farm Rental Income and Expenses**

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

**General Information**

Description \_\_\_\_\_ Employer ID number \_\_\_\_\_

This farm was disposed of during 2018

**Income**

	2018	2017		2018	2017
Income from production of livestock, grains, and other crops . . . . .	_____	_____	Crop insurance proceeds:		
Total cooperative distributions . . . . .	_____	_____	Amount received in 2018 . . . . .	_____	_____
Total agricultural payments . . . . .	_____	_____	<input type="checkbox"/> You elect to defer to 2019		
Commodity Credit Corporation (CCC) loans:			Amount deferred from 2017 . . . . .	_____	_____
CCC loans reported . . . . .	_____	_____	Other income . . . . .	_____	_____
CCC loans forfeited . . . . .	_____	_____			

**Expenses**

	2018	2017		2018	2017
Car & truck expenses . . . . .	_____	_____	Seeds & plants purchased . . . . .	_____	_____
Chemicals . . . . .	_____	_____	Storage & warehousing . . . . .	_____	_____
Conservation expenses . . . . .	_____	_____	Supplies purchased . . . . .	_____	_____
Custom hire (machine work) . . . . .	_____	_____	Taxes . . . . .	_____	_____
Employee benefit programs . . . . .	_____	_____	Utilities . . . . .	_____	_____
Feed purchased . . . . .	_____	_____	Veterinary, breeding, & medicine . . . . .	_____	_____
Fertilizers & lime . . . . .	_____	_____	Other expenses (list)		
Freight & trucking . . . . .	_____	_____	_____	_____	_____
Gasoline, fuel, & oil . . . . .	_____	_____	_____	_____	_____
Insurance (other than health) . . . . .	_____	_____	_____	_____	_____
Interest - mortgage (paid to banks, etc.)	_____	_____	_____	_____	_____
Interest - other . . . . .	_____	_____	_____	_____	_____
Labor hired (less jobs credit) . . . . .	_____	_____	_____	_____	_____
Pension & profit-sharing plans . . . . .	_____	_____	_____	_____	_____
Rent - vehicles, machinery & equip . . . . .	_____	_____	_____	_____	_____
Rent - other (land, animals, etc.) . . . . .	_____	_____	_____	_____	_____
Repairs & maintenance . . . . .	_____	_____	_____	_____	_____

### Expenses Related to Business

Name: \_\_\_\_\_

SSN: \_\_\_\_\_

#### Auto Expense

Name of business vehicle is used for \_\_\_\_\_

Description of vehicle \_\_\_\_\_ Date vehicle was placed in service \_\_\_\_\_

- Another vehicle is available for personal use       There is evidence to support your deduction  
 This vehicle is available for use during off-duty hours       The evidence is written

Number of miles the vehicle was driven during 2018      Number of miles driven in prior years

Business \_\_\_\_\_ Commuting \_\_\_\_\_ Total \_\_\_\_\_      Business \_\_\_\_\_ Total \_\_\_\_\_

	2018		2017	
	Business	Commuting	Business	Total
Garage rent . . . . .	_____	_____	_____	_____
Gas . . . . .	_____	_____	_____	_____
Insurance . . . . .	_____	_____	_____	_____
Licenses . . . . .	_____	_____	_____	_____
Oil . . . . .	_____	_____	_____	_____
Parking fees . . . . .	_____	_____	_____	_____
Lease payments . . . . .	_____	_____	_____	_____
Interest . . . . .	_____	_____	_____	_____
Property tax . . . . .	_____	_____	_____	_____
Repairs . . . . .	_____	_____	_____	_____
Tires . . . . .	_____	_____	_____	_____
Tolls . . . . .	_____	_____	_____	_____
Other expenses	_____	_____	_____	_____

#### Business Use of Home

Name of business home is used for \_\_\_\_\_

What is the total square footage of your home that was used regularly and exclusively for business \_\_\_\_\_

What is the total square footage of your home \_\_\_\_\_

For daycare facilities not used exclusively for business, complete the following questions

How many days during the year was the area used \_\_\_\_\_

How many hours per day was the area used \_\_\_\_\_

- The daycare facility was in operation for the entire year

Expenses	Office expenses		Home expenses	
	2018	2017	2018	2017
Mortgage interest . . . . .	_____	_____	_____	_____
Real estate taxes . . . . .	_____	_____	_____	_____
Excess mortgage interest . . . . .	_____	_____	_____	_____
Insurance . . . . .	_____	_____	_____	_____
Rent . . . . .	_____	_____	_____	_____
Repairs & maintenance . . . . .	_____	_____	_____	_____
Utilities . . . . .	_____	_____	_____	_____
Other expenses . . . . .	_____	_____	_____	_____

In the "Office expenses" column, enter those expenses that pertain exclusively to your office; in the "Home expenses" column, enter those expenses that pertain to the entire dwelling.

