Form **4835**

Department of the Treasury
Internal Revenue Service (99)

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.

OMB No. 1545-0074

2017

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 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	2b	
3a	Agricultural program payments (see instructions)	3a		3b Taxable amount	3b	
4	Commodity Credit Corporation (CCC) loans (see instructions):					
a	CCC loans reported under election				4a	
b	CCC loans forfeited	4b		4c Taxable amount	4c	
5	Crop insurance proceeds and federal crop disaster payments (see instructions):					
a	Amount received in 2017	5a		5b Taxable amount	5b	
c	If election to defer to 2018 is attached, check here ► ☐			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	
				24	Seeds and plants	24	
				25	Storage and warehousing	25	
13	Employee benefit programs other than on line 21 (see Schedule F (Form 1040) instructions)	13		26	Supplies	26	
				27	Taxes	27	
				28	Utilities	28	
14	Feed	14		29	Veterinary, breeding, and medicine	29	
15	Fertilizers and lime	15					
16	Freight and trucking	16		30	Other expenses (specify):		
17	Gasoline, fuel, and oil	17					
18	Insurance (other than health)	18		a		30a	
19	Interest:			b		30b	
a	Mortgage (paid to banks, etc.)	19a		c		30c	
b	Other	19b		d		30d	
20	Labor hired (less employment credits) (see Schedule F (Form 1040) instructions)	20		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	☐ Yes ☐ No
34	If line 32 is a loss, check the box that describes your investment in this activity. See instructions					34a	☐ All investment is at risk.
						34b	☐ 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	

For Paperwork Reduction Act Notice, see your tax return instructions.

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