

### Form 4835 - Farm Rental Income and Expenses

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

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

**General Information**

TSJ \_\_\_\_\_ Employer ID Number \_\_\_\_\_

Description \_\_\_\_\_

This farm was disposed of during 2022

**Income**

	2022	2022
Income from production of livestock, produce, grains, & other crops . . . . .	_____	Crop insurance proceeds:
Total cooperative distributions . . . . .	_____	Amount received in 2022 . . . . .
Total agricultural payments . . . . .	_____	<input type="checkbox"/> You elect to defer to 2023
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2021 . . . . .
CCC loans reported . . . . .	_____	Other income . . . . .
CCC loans forfeited . . . . .	_____	_____

**Expenses**

	2022	2022
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
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 & equipment . . . . .	_____	_____
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 \_\_\_\_\_

Yes No

Was this vehicle available for use during off-duty hours?  
  Was another vehicle is available for personal use?

Yes No

Do you have evidence to support your deduction?  
  If "Yes," is the evidence written?

#### Mileage

Number of miles the vehicle was driven during 2022

Business:	Before July 1, 2022 . . . . .		Commuting . . . . .
	After June 30, 2022 . . . . .		Other . . . . .

#### Expenses

Garage rent . . . . .	Repairs . . . . .
Gas . . . . .	Tires . . . . .
Insurance . . . . .	Tolls . . . . .
Licenses . . . . .	Lease addback . . . . .
Oil . . . . .	Other expenses
Parking fees . . . . .	_____
Rental fees . . . . .	_____
Interest . . . . .	_____
Property tax . . . . .	_____

#### 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

Mortgage interest . . . . .	_____	_____
Real estate taxes . . . . .	_____	_____
Excess mortgage interest . . . . .	_____	_____
Excess real estate taxes . . . . .	_____	_____
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.