

Farm Income and Expenses

ORG27

GENERAL INFORMATION

Name of this farm

1 Check ownership Taxpayer Spouse Joint

2 Principal product

3 Employer identification number.....

4 Agricultural activity code (**Preparer Use Only**)

5 Accounting method Cash Accrual

	Yes	No
6 Was this farm fully disposed of in a fully taxable transaction during 2017?	<input type="checkbox"/>	<input type="checkbox"/>
7 Did you materially participate in the operation of this business during 2017?	<input type="checkbox"/>	<input type="checkbox"/>
8 Did you make any payments in 2017 that would require you to file Form(s) 1099	<input type="checkbox"/>	<input type="checkbox"/>
9 If 'Yes,' did you or will you file all required Forms 1099?	<input type="checkbox"/>	<input type="checkbox"/>
10 At-risk determination:		
a Is all of the investment in this activity at risk?	<input type="checkbox"/>	
b Is some of the investment in this activity not at risk?	<input type="checkbox"/>	
c Did you receive a subsidy in 2017?	<input type="checkbox"/>	<input type="checkbox"/>
11 Did you have unallowed passive losses in 2016?	<input type="checkbox"/>	<input type="checkbox"/>
12a Treat all MACRS assets for this activity as qualified Indian reservation property?	<input type="checkbox"/>	<input type="checkbox"/>
b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... Regular <input type="checkbox"/> Extension <input type="checkbox"/> No <input type="checkbox"/>		
c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?	<input type="checkbox"/>	<input type="checkbox"/>
d Was this farm located in a Qualified Disaster Area?	<input type="checkbox"/>	<input type="checkbox"/>

FARM INCOME – CASH METHOD	2017	2016
13 Sales of livestock, etc purchased for resale		
14 Cost/Basis of livestock, etc purchased for resale.....		
15 Sales of livestock, produce, grains, etc raised.....		
16a Total distributions received from cooperatives		
b Taxable amount of distributions from cooperatives		
17a Total agricultural program payments		
b Taxable amount of agricultural program payments		
c If you received social security retirement or disability benefits, enter any Conservation Reserve Program payments included on line 15		
18a Commodity Credit Corporation (CCC) loans under election		
b CCC loans forfeited/repaid with certificates		
c Taxable amount of CCC loans forfeited/repaid.....		
19a Crop insurance proceeds/federal crop disaster payments received in 2017		
b Taxable crop insurance proceeds/federal crop disaster payments		
c Crop insurance proceeds/federal crop disaster payments deferred from 2016.....		
20 Custom hire (machine work) income		
21 Other income – include federal/state gas tax credit/refund		
FARM INCOME – ACCRUAL METHOD	2017	2016
22 Sales – livestock, produce, grain, other products.....		
23a Total distributions received from cooperatives		
b Taxable amount of distributions from cooperatives		
24a Total agricultural program payments		
b Taxable amount of agricultural program payments		
25a Commodity Credit Corporation (CCC) loans under election		
b CCC loans forfeited/repaid with certificates		
c Taxable amount of CCC loans forfeited/repaid.....		
26 Crop insurance proceeds and certain disaster payments		
27 Custom hire (machine work) income		
28 Other income include federal/state gas tax credit/refund		

Farm Income and Expenses (continued)

ORG27

FARM INCOME – ACCRUAL METHOD (continued)		2017	2016
29 Cost of Goods Sold:			
a Beginning inventory – livestock, produce, etc.....			
b Cost of livestock, produce, etc purchased.....			
c Ending inventory – livestock, produce, etc.....			
30 Check if you used the unit-livestock price method or farm-price method to value inventory.....		<input type="checkbox"/>	<input type="checkbox"/>

Complete ORG51 for acquisitions and ORG50 for dispositions.

FARM EXPENSES – CASH AND ACCRUAL METHODS		2017	2016
Name of this farm			
31 Car and truck expense (complete ORG18)			
32 Chemicals			
33 Conservation expenses			
34 Custom hire (machine work)			
35 Depreciation and Section 179 deduction (Preparer Use Only)			
36 Employee benefit programs other than pension and profit-sharing plans.....			
37 Feed			
38 Fertilizers and lime.....			
39 Freight and trucking.....			
40 Gasoline, fuel and oil.....			
41a Insurance (other than health)			
b Self-employed health insurance attributable to this farm business.....			
42 Interest:			
a Mortgage (paid to banks, etc).....			
b Other			
43 Labor hired			
44 Pension and profit-sharing plans.....			
45 Rent or lease:			
a Machinery, equipment, etc (for vehicle rent or lease, see ORG18)			
b Other (land, animals, etc)			
46 Repairs and maintenance			
47 Seeds and plants purchased.....			
48 Storage and warehousing.....			
49 Supplies purchased.....			
50 Taxes.....			
51 Utilities			
52 Veterinary, breeding and medicine.....			
53 Other expenses (specify):			

54 Qualified pension plan start-up costs.....			

Car And Truck Expenses

(Employees use ORG17 – Employee Business Expenses)

ORG18

for: ORG19

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 Date placed in service.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c Total miles for the year (line 3a less line 3b).....			
4 Business miles.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc.....			
9 Vehicle registration fee (excluding property tax).....			
10 Vehicle lease or rental fee.....			
11 Inclusion amount (Preparer Use Only).....			
12 Depreciation (Preparer Use Only).....			
13 Parking fees, tolls, and local transportation.....			
14 Portion of vehicle registration fee based on value.....			
15 Interest on vehicle.....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis.....			
17 Is this an electric vehicle?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle (Preparer Use).....			
20 Section 179 expense (Preparer Use).....			
21 Qualified Property for Economic Stimulus? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property (Preparer Use).....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? (Preparer Use).....	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA (Preparer Use).....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold.....			
29 Date acquired, if different from line 2.....			
30 Sales price.....			
31 Expense of sale.....			
32 Gain/loss basis, if different (Preparer Use).....			
33 AMT gain/loss basis, if different (Preparer Use).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
34 Is another vehicle available for personal use?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle available during off duty hours?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Was vehicle used primarily by a greater than 5% owner or related person?.....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
37 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
38 If yes, is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No