

# Farm Rental Income and Expenses

ORG26

## GENERAL INFORMATION

Name of this activity .....

1 Check ownership .....  Taxpayer                       Spouse                       Joint

2 Employer identification number.....

3 Was this farm fully disposed of in a fully taxable transaction during 2017? ..... Yes  No

4 Did you actively participate in the operation of this business during 2017? ..... Yes  No

5 Real estate professionals:  
Did you materially participate in the operation of this business during 2017? ..... Yes  No

6 At-risk determination:

    a Is all of the investment in this activity at risk? .....

    b Is some of the investment in this activity not at risk? .....

    c Did you receive a subsidy in 2017? ..... Yes  No

7 Did you have unallowed passive losses in 2016? ..... Yes  No

8 a Treat all MACRS assets for this activity as qualified Indian reservation property? ..... Yes  No

    b Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... Regular  Extension  No

    c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? ..... Yes  No

    d Was this farm rental located in a Qualified Disaster Area? ..... Yes  No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

FARM RENTAL INCOME – BASED ON PRODUCTION	2017	2016
9 Income from production of livestock, produce, grains and crops .....		
10 Total distributions received from cooperatives .....		
11 Taxable amount of distributions from cooperatives .....		
12 Total agricultural program payments .....		
13 Taxable amount of agricultural program payments .....		
14 Commodity Credit Corporation (CCC) loans under election .....		
15 CCC loans forfeited/repaid with certificates .....		
16 Taxable amount of CCC loans forfeited/repaid.....		
17 Crop insurance proceeds/federal crop disaster payments received in 2017 .....		
18 Taxable crop insurance proceeds/federal crop disaster payments .....		
19 Crop insurance proceeds/federal crop disaster deferred from 2016 .....		
20 Other income – include federal/state gas tax credit/refund .....		

**Farm Rental Income and Expenses (continued)**

ORG26

EXPENSES – FARM RENTAL PROPERTY	2017	2016
Name of this activity .....		
21 Car and truck expense (complete ORG18) .....		
22 Chemicals .....		
23 Conservation expenses .....		
24 Custom hire (machine work) .....		
25 Depreciation and Section 179 deduction (Preparer Use Only) .....		
26 Employee benefit programs other than pension and profit-sharing plans.....		
27 Feed .....		
28 Fertilizers and lime.....		
29 Freight and trucking.....		
30 Gasoline, fuel, and oil .....		
31 Insurance (other than health) .....		
32 Interest:		
a Mortgage (paid to banks, etc).....		
b Other .....		
33 Labor hired .....		
34 Pension and profit-sharing plans.....		
35 Rent or lease:		
a Machinery, equipment, etc (for vehicle rent or lease, see ORG18) .....		
b Other (land, animals, etc) .....		
36 Repairs and maintenance .....		
37 Seeds and plants.....		
38 Storage and warehousing.....		
39 Supplies.....		
40 Taxes.....		
41 Utilities .....		
42 Veterinary fees and medicine.....		
43 Other expenses (specify):		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
44 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