

Form 4835 - Farm Rental Income and Expenses

Name:

SSN:

General Information

TSJ Employer ID Number

Description

☐ This farm was disposed of during 2025

Income

	2025		2025
Income from production of livestock, produce, grains, & other crops		Crop insurance proceeds:	
Total cooperative distributions		Amount received in 2025	
Total agricultural payments		☐ You elect to defer to 2026	
Commodity Credit Corporation (CCC) loans:		Amount deferred from 2024	
CCC loans reported		Other income	
CCC loans forfeited			

Expenses

	2025		2025
Car & truck expenses	N/A	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 & 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 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 2025

Business _____ Other _____

Commuting _____

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.