



Farm Income (Page 1 of 2)

Proprietor's Name: _____

Principal Crop or Activity: _____

TSJ _____
Employer identification number _____
Method of accounting _____

Farm Questions for 2023:

Did you dispose of this farm? Yes No
If Yes, what was the disposition date? _____ (Mo/Da/Yr)
Have you prepared or will you prepare all required Forms 1099?

2023 Amount	2022 Amount

Health insurance premiums paid for yourself and your dependents _____

Sales of Livestock and Other Items Bought for Resale (Cash Method Only):

Description	2023		2022	
	Amount Received	Cost or Other Basis	Amount Received	Cost or Other Basis

Income (Accrual Method):

Description	Beginning Inventory	Cost of Items Purchased	Sales	Ending Inventory

Income:

	2023 Amount	2022 Amount
Sales of livestock, produce, grains, etc. you raised		
Total cooperative distributions (Forms 1099-PATR)		
Taxable cooperative distributions		
Total agricultural program payments		
Taxable agriculture program payments		
Total Commodity Credit Corporation (CCC) loans		
Total crop insurance proceeds and certain disaster payments received in 2023		
Taxable crop insurance proceeds received		
Crop insurance proceeds deferred from prior year		
Custom hire (machine work) income		
Federal gasoline tax or fuel tax credit or refund		
State gasoline tax or fuel tax credit or refund		



Farm Income (Page 2 of 2)

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Proprietor's Name: _____

Principal Crop or Activity: .. _____

Income:

Payment card and third party transactions: Include all Forms 1099-K

Description	2023 Amount	2022 Amount

Government payments: Include all Forms 1099-G

Description	2023 Amount	2022 Amount

Miscellaneous income: Include all Forms 1099-MISC and 1099-NEC

Description	2023 Amount	2022 Amount

Other income:

Description	2023 Amount	2022 Amount



Farm Vehicle and Other Listed Property

Proprietor's Name: _____

Principal Crop or Activity: _____

Listed Property Questions for 2023:

Do you have evidence to support your deduction?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>
Do you have evidence to support the business use percentage claimed on listed property?	<input type="checkbox"/>	<input type="checkbox"/>
If Yes, is the evidence written?	<input type="checkbox"/>	<input type="checkbox"/>

If you are an employer who provides vehicles for use by employees:

Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/>	<input type="checkbox"/>
Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? ..	<input type="checkbox"/>	<input type="checkbox"/>
Do you treat all use of vehicles by employees as personal use?	<input type="checkbox"/>	<input type="checkbox"/>
Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles and retain the information received?	<input type="checkbox"/>	<input type="checkbox"/>
Do you meet the requirements for qualified demonstration use by maintaining a written policy statement that prohibits vehicle use by individuals other than full-time vehicle salespersons, use for personal vacation trips, storage of personal possessions in the vehicle and limits the total mileage outside the salesperson's normal working hours?	<input type="checkbox"/>	<input type="checkbox"/>

Vehicle:

Description of vehicle

Date placed in service . . . (Mo/Da/Yr) _____

Do you (or your spouse) have another vehicle available for your personal use?

Was your vehicle available for use during off-duty hours?

Vehicle 1	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2023 Miles	2022 Miles
2023 Amount	2022 Amount

Vehicle 2	
Description of vehicle	
Date placed in service (Mo/Da/Yr)	
Do you (or your spouse) have another vehicle available for your personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Was your vehicle available for use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No	
2023 Miles	2022 Miles
2023 Amount	2022 Amount



Farm Business Expenses

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Proprietor's Name: _____

Principal Crop or Activity: _____

Business Expenses: **Enter all expenses at 100 percent**

If not 100%, enter the percentage to apply to this business _____ %

	2023 Amount	2022 Amount
Parking fees and tolls		
Local transportation		
Travel expenses		
Meals		
Entertainment (deductible only on some state returns)		

Other Business Expenses:

Description	2023 Amount	2022 Amount

Reimbursements:

List only reimbursements NOT reported in Box 1 of your Form W-2

	2023 Amount	2022 Amount
Amount received for other expenses		
Amount received for meals		
Amount received for entertainment		

Vehicle:

If not 100%, enter the percentage to apply to this business _____ %

Description of vehicle

Date vehicle was placed in service (Mo/Da/Yr)

Do you (or your spouse) have another vehicle available for personal purposes?

<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

Was your vehicle available for personal use during off-duty hours?

	2023	2022
Total miles		
Total business miles		
Average daily commuting miles		
Total commuting miles for the year		
Gasoline and oil		
Repairs		
Insurance		
Interest		
Taxes		
Value of employer provided vehicle		
Temporary vehicle rentals		
Fair market value of leased vehicle		
Vehicle leases		

Other Vehicle Expenses:

Description	2023 Amount	2022 Amount



Farm Business Use of Home

Proprietor's Name: _____

Principal Crop or Activity: _____

Partial Use of Your Home for Business:

2023

Square footage of home used exclusively for business

Total square footage of home

Were improvements made to the home and/or home office since the time you began using the home for business? Yes No

Expenses: Enter all expenses at 100 percent

Direct expenses benefit the business part of your home.
 Example: Cost of painting or repairs made to the specific area or room used for business.

Indirect expenses are required for keeping up and running your entire home.
 Example: Real estate taxes.

	Direct Expenses		Indirect Expenses	
	2023 Amount	2022 Amount	2023 Amount	2022 Amount
Casualty losses				
Deductible mortgage interest paid to:				
Financial institutions				
Individuals				
Real estate taxes				
Insurance				
Repairs and maintenance				
Utilities				
Rent				

Other Expenses:

Description	Direct Expenses		Indirect Expenses	
	2023 Amount	2022 Amount	2023 Amount	2022 Amount

Seller-Financed Mortgage Interest Information:

Name of Individual to Whom Mortgage Interest Was Paid	Identification Number of Individual	Address of Individual to Whom Mortgage Interest Was Paid