Farm Income - General Information

Please provide all Forms 1099-K

Preparer use only

	2026 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Employer identification number	[3]	
Description	[4]	
Principal Product	[5]	
State postal code	[6]	
Accounting method (1 = Cash, 2 = Accrual)	[7]	
Agricultural activity code	[9]	
Did you "materially participate" in this business? (Y, N)	[12]	
Did you make any payments in 2026 that require you to file Form(s) 1099? (Y, N)	[14]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[16]	
Mark if Schedule F net income or loss should be excluded from self-employment income	[18]	
Medical insurance premiums paid by this activity	+ [21]	
Long-term care premiums paid by this activity	+ [25]	

Schedule F Income

Sales Code**	Income description	2026 Information	Prior Year Information
		+ [35]	
		+	
		+	
		+	
		+	

**** Sales Codes**

1 = Cash sales of items bought for resale
2 = Cash sales of items raised
3 = Accrual sales
4 = Custom hire (machine work)
5 = Other income

	2026 Information	Prior Year Information
Cost or other basis of livestock and other items you bought for resale (Cash method)	+ [37]	
Beginning inventory of livestock and other items (Accrual method)	+ [39]	
Accrual cost of livestock, produce, grains, and other products purchased	+ [41]	
Ending Inventory of livestock and other items (Accrual method)	+ [43]	

Cooperative distributions you received	2026 Total	2026 Taxable	Prior Year Information
	+	+ [46]	
	+	+	

Agricultural program payments			
	+	+ [49]	
	+	+	
	+	+	

	2026 Information	Prior Year Information
CRP payments received while enrolled to receive social security or disability benefits	+ [51]	
Commodity credit loans reported under election:		
	[53]	
Total commodity credit loans forfeited	+ [55]	
Taxable commodity credit loans forfeited	+ [57]	

Total crop insurance proceeds you received in 2026	2026 Total	2026 Taxable	Prior Year Information
	+	+ [60]	
	+	+	
	+	+	

Mark if electing to defer crop insurance proceeds to 2027	[62]	
Crop insurance proceeds deferred from 2025	+ [64]	

Farm Expenses

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Description _____

	2026 Information	Prior Year Information
Car and truck expenses	+ [5]	
Chemicals	+ [7]	
Conservation expenses	+ [9]	
Carryover from prior years	+ [11]	
Custom hire (machine work)	+ [13]	
Depreciation	+ [15]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit)	+ [17]	
Feed purchased	+ [19]	
Fertilizers and lime	+ [21]	
Freight and trucking	+ [23]	
Gasoline, fuel, and oil	+ [25]	
Insurance (Other than health)		
_____	+ [28]	
_____	+	
_____	+	
Mortgage interest (Paid to banks, etc.)		
_____	+ [30]	
_____	+	
_____	+	
Other interest	+ [32]	
Labor hired (Less employment credit)	+ [34]	
Pension and profit sharing	+ [36]	
Rent - vehicles, machinery, and equipment	+ [38]	
Rent - other	+ [40]	
Repairs and maintenance	+ [42]	
Seed and plants purchased	+ [44]	
Storage and warehousing	+ [46]	
Supplies purchased	+ [48]	
Taxes:		
_____	+ [50]	
_____	+	
_____	+	
_____	+	
_____	+	
Utilities	+ [52]	
Veterinary, breeding, and medicine	+ [54]	
Other expenses:		
_____	+ [56]	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
_____	+	
Preproductive period expenses	+ [58]	

Home Office General Information

Preparer use only

Principal business or profession [3]

Taxpayer/Spouse/Joint (T, S, J) [4]

State postal code [5]

Business Use of Home

	2026 Information	Prior Year Information
Total area of home	[14]	
Area used exclusively for business	[16]	
Information for day-care facilities only:		
Total hours used for day-care during this year	[18]	
Total hours used this year, if less than 8760	[20]	
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	[22]	
Area used partly for day-care business	[24]	

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

	2026 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ [29]	+ [31]	
Real estate taxes:	+ [37]	+ [39]	
Excess mortgage interest	+ [42]	+ [43]	
Insurance	+ [48]	+ [50]	
Rent	+ [54]	+ [55]	
Repairs & maintenance	+ [57]	+ [58]	
Utilities	+ [60]	+ [61]	
Other expenses, such as: Supplies & Security system			
	+ [63]	+ [64]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
Excess casualty losses		+ [66]	
Carryovers:			
Operating expenses		+ [67]	
Casualty losses		+ [68]	
Depreciation		+ [70]	
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ [71]	
Depreciation		+ [75]	

NOTES/QUESTIONS:

Depreciation - Asset List

Preparer use only

Activity name

HOW TO REPORT DISPOSALS: Use the blank line directly below the asset information to indicate any asset disposals. Enter the date of the disposal and/or sale proceeds, if applicable. Enter additional information regarding the asset disposal in the comments section, such as if the asset was sold on installment, traded for other asset(s), disposed of due to casualty, or sold to a related party. See the EXAMPLE asset below.

Asset No.	Description of Property	Date in Service	Cost or Basis
	Comments	Date Sold/Disposed	Sales Price
EXAMPLE	Machinery and equipment (EXAMPLE ASSET)	11/21/14	42,500
	Collected in 5 equal payments over 2 yrs	03/09/26	20,000
1	ADD NEW ASSETS OR RECORD SALE OF A ASSET	12/31/26	