

Name:

# Farm Tax Organizer

## Farm Income and Expenses

ORG27

### GENERAL INFORMATION

Name of this farm .....

Is this activity a qualified trade or business under Section 199A? .....  Yes  No

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

6 Was this farm fully disposed of in a fully taxable transaction during 2022? .....  Yes  No

7 Did you materially participate in the operation of this business during 2022? .....  Yes  No

8 Did you make any payments in 2022 that would require you to file Form(s) 1099? .....  Yes  No

9 If 'Yes,' did you or will you file all required Forms 1099? .....  Yes  No

10 At-risk determination:

a Is all of the investment in this activity at risk? .....  Yes  No

b Is some of the investment in this activity not at risk? .....  Yes  No

c Did you receive a subsidy in 2022? .....  Yes  No

11 Did you have unallowed passive losses in 2021? .....  Yes  No

12a 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 located in a Qualified Disaster Area? .....  Yes  No

FARM INCOME – CASH METHOD	2022	2021
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 2022 .....		
b Taxable crop insurance proceeds/federal crop disaster payments .....		
c Crop insurance proceeds/federal crop disaster payments deferred from 2021 .....		
20 Custom hire (machine work) income .....		
21 Other income – include federal/state gas tax credit/refund .....		

FARM INCOME – ACCRUAL METHOD	2022	2021
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 .....		

ORG27

**Farm Income and Expenses (continued)**

**ORG27**

<b>FARM INCOME – ACCRUAL METHOD (continued)</b>	<b>2022</b>	<b>2021</b>
<b>29</b> Cost of Goods Sold:		
<b>a</b> Beginning inventory – livestock, produce, etc .....		
<b>b</b> Cost of livestock, produce, etc purchased .....		
<b>c</b> Ending inventory – livestock, produce, etc .....		
<b>30</b> 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.

<b>FARM EXPENSES – CASH AND ACCRUAL METHODS</b>	<b>2022</b>	<b>2021</b>
Name of this farm .....		
<b>31</b> Car and truck expense (complete ORG18) .....		
<b>32</b> Chemicals .....		
<b>33</b> Conservation expenses .....		
<b>34</b> Custom hire (machine work) .....		
<b>35</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ) .....		
<b>36</b> Employee benefit programs other than pension and profit-sharing plans.....		
<b>37</b> Feed .....		
<b>38</b> Fertilizers and lime.....		
<b>39</b> Freight and trucking.....		
<b>40</b> Gasoline, fuel and oil.....		
<b>41 a</b> Insurance (other than health) .....		
<b>b</b> Self-employed health insurance attributable to this farm business.....		
<b>42</b> Interest:		
<b>a</b> Mortgage (paid to banks, etc).....		
<b>b</b> Other .....		
<b>43</b> Labor hired .....		
<b>44</b> Pension and profit-sharing plans.....		
<b>45</b> Rent or lease:		
<b>a</b> Machinery, equipment, etc (for vehicle rent or lease, see ORG18) .....		
<b>b</b> Other (land, animals, etc) .....		
<b>46</b> Repairs and maintenance .....		
<b>47</b> Seeds and plants purchased .....		
<b>48</b> Storage and warehousing.....		
<b>49</b> Supplies purchased.....		
<b>50</b> Taxes.....		
<b>51</b> Utilities .....		
<b>52</b> Veterinary, breeding and medicine.....		
<b>53</b> Other expenses (specify):		
_____		
_____		
_____		
_____		
_____		
<b>54</b> Qualified pension plan start-up costs.....		
<b>55</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018 .....		
<b>56</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017.....		

**ORG27**

# Farm Rental Tax Organizer

Name: \_\_\_\_\_

## Farm Rental Income and Expenses

ORG26

**GENERAL INFORMATION**

Name of this activity ..... \_\_\_\_\_

Is this activity a qualified trade or business under Section 199A? .....  Yes  No

1 Check ownership .....  **Taxpayer**                       **Spouse**                       **Joint**

2 Employer identification number..... \_\_\_\_\_

3 Was this farm fully disposed of in a fully taxable transaction during 2022? .....  **Yes**     **No**

4 Did you actively participate in the operation of this business during 2022? .....  **Yes**     **No**

5 Real estate professionals:  
Did you materially participate in the operation of this business during 2022? .....  **Yes**     **No**

6 At-risk determination:

    a Is all of the investment in this activity at risk? .....  **Yes**     **No**

    b Is some of the investment in this activity not at risk? .....  **Yes**     **No**

    c Did you receive a subsidy in 2022? .....  **Yes**     **No**

7 Did you have unallowed passive losses in 2021? .....  **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	2022	2021
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 2022 .....		
18 Taxable crop insurance proceeds/federal crop disaster payments .....		
19 Crop insurance proceeds/federal crop disaster deferred from 2021 .....		
20 Other income – include federal/state gas tax credit/refund .....		

ORG26

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

**ORG26**

EXPENSES – FARM RENTAL PROPERTY	2022	2021
Name of this activity .....		
<b>21</b> Car and truck expense (complete ORG18) .....		
<b>22</b> Chemicals .....		
<b>23</b> Conservation expenses .....		
<b>24</b> Custom hire (machine work) .....		
<b>25</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ) .....		
<b>26</b> Employee benefit programs other than pension and profit-sharing plans .....		
<b>27</b> Feed .....		
<b>28</b> Fertilizers and lime .....		
<b>29</b> Freight and trucking .....		
<b>30</b> Gasoline, fuel, and oil .....		
<b>31</b> Insurance (other than health) .....		
<b>32</b> Interest:		
<b>a</b> Mortgage (paid to banks, etc) .....		
<b>b</b> Other .....		
<b>33</b> Labor hired .....		
<b>34</b> Pension and profit-sharing plans .....		
<b>35</b> Rent or lease:		
<b>a</b> Machinery, equipment, etc (for vehicle rent or lease, see ORG18) .....		
<b>b</b> Other (land, animals, etc) .....		
<b>36</b> Repairs and maintenance .....		
<b>37</b> Seeds and plants .....		
<b>38</b> Storage and warehousing .....		
<b>39</b> Supplies .....		
<b>40</b> Taxes .....		
<b>41</b> Utilities .....		
<b>42</b> Veterinary fees and medicine .....		
<b>43</b> Other expenses (specify):		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>44</b> Qualified pension plan start-up costs .....		
<b>45</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018 .....		
<b>46</b> DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017 .....		

**Car And Truck Expenses**  
(Employees use ORG17 – Employee Business Expenses)

**ORG18**

for:

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle.....			
2 a Date placed in service.....			
b Date acquired, if different from line 2a.....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading.....			
b Beginning mileage reading.....			
c <b>Total miles</b> for the year (line 3a less line 3b).....			
4 a Business miles 01/01/2022 thru 06/30/2022.....			
b Business miles 07/01/2022 thru 12/31/2022.....			
5 Total commuting miles.....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? ( <b>Preparer Use</b> ).....	<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 ( <b>Preparer Use Only</b> ).....			
12 Depreciation ( <b>Preparer Use Only</b> ).....			
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 ( <b>Preparer Use</b> ).....			
20 Section 179 expense ( <b>Preparer Use</b> ).....			
21 Qualified Property for Economic Stimulus? ( <b>Preparer Use</b> ).....	<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? ( <b>Preparer Use</b> ).....	<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? ( <b>Preparer Use</b> ).....	<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 ( <b>Preparer Use</b> ).....	<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? ( <b>Preparer Use</b> ).....	<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? ( <b>Preparer Use</b> ).....	<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 ( <b>Preparer Use</b> ).....	<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 Sales price.....			
30 Expense of sale.....			
31 Gain/loss basis, if different ( <b>Preparer Use</b> ).....			
32 AMT gain/loss basis, if different ( <b>Preparer Use</b> ).....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
33 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
34 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
35 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
36 Do you have evidence to support the business use claimed?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No
37 If <b>yes</b> , is the evidence written?.....			<input type="checkbox"/> Yes <input type="checkbox"/> No

