

**Note:** *The draft you are looking for begins on the next page.*



## **Caution: *DRAFT—NOT FOR FILING***

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We generally do not release draft forms until we believe we have incorporated all changes, but sometimes unexpected issues arise, or legislation is passed. Also, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and may remain there even after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**SCHEDULE F**  
**(Form 1040 or 1040-SR)**

**Profit or Loss From Farming**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **14**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, Form 1040-SR, Form 1040-NR, Form 1041, or Form 1065.**  
▶ **Go to [www.irs.gov/ScheduleF](http://www.irs.gov/ScheduleF) for instructions and the latest information.**

Name of proprietor

Social security number (SSN)

|  |  |   |  |
|--|--|---|--|
| <b>A</b> Principal crop or activity  | <b>B</b> Enter code from Part IV                         | <b>C</b> Accounting method:<br><input type="checkbox"/> Cash <input type="checkbox"/> Accrual | <b>D</b> Employer ID number (EIN) (see instr.) |
| <b>E</b> Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on passive losses | <input type="checkbox"/> Yes <input type="checkbox"/> No |   |  |
| <b>F</b> Did you make any payments in 2019 that would require you to file Form(s) 1099? See instructions                                       | <input type="checkbox"/> Yes <input type="checkbox"/> No |   |  |
| <b>G</b> If "Yes," did you or will you file required Form(s) 1099?   | <input type="checkbox"/> Yes <input type="checkbox"/> No |   |  |

**Part I Farm Income—Cash Method.** Complete Parts I and II. (Accrual method. Complete Parts II and III, and Part I, line 9.)

|   |           |                                     |           |  |
|---|-----------|-------------------------------------|-----------|--|
| <b>1a</b> Sales of livestock and other resale items (see instructions)  | <b>1a</b> |                                     |           |  |
| <b>b</b> Cost or other basis of livestock or other items reported on line 1a  | <b>1b</b> |                                     |           |  |
| <b>c</b> Subtract line 1b from line 1a  |           |                                     | <b>1c</b> |  |
| <b>2</b> Sales of livestock, produce, grains, and other products you raised   |           |                                     | <b>2</b>  |  |
| <b>3a</b> Cooperative distributions (Form(s) 1099-PATR)   | <b>3a</b> | <b>3b</b> Taxable amount            | <b>3b</b> |  |
| <b>4a</b> Agricultural program payments (see instructions)  | <b>4a</b> | <b>4b</b> Taxable amount            | <b>4b</b> |  |
| <b>5a</b> Commodity Credit Corporation (CCC) loans reported under election  |           |                                     | <b>5a</b> |  |
| <b>b</b> CCC loans forfeited  | <b>5b</b> | <b>5c</b> Taxable amount            | <b>5c</b> |  |
| <b>6</b> Crop insurance proceeds and federal crop disaster payments (see instructions):   |           |                                     |           |  |
| <b>a</b> Amount received in 2019  | <b>6a</b> | <b>6b</b> Taxable amount            | <b>6b</b> |  |
| <b>c</b> If election to defer to 2020 is attached, check here <input type="checkbox"/>  |           | <b>6d</b> Amount deferred from 2018 | <b>6d</b> |  |
| <b>7</b> Custom hire (machine work) income  |           |                                     | <b>7</b>  |  |
| <b>8</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)   |           |                                     | <b>8</b>  |  |
| <b>9</b> <b>Gross income.</b> Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions |           |                                     | <b>9</b>  |  |

**Part II Farm Expenses—Cash and Accrual Method.** Do not include personal or living expenses. See instructions.

|   |            |   |            |
|---|------------|---|------------|
| <b>10</b> Car and truck expenses (see instructions). Also attach <b>Form 4562</b>   | <b>10</b>  | <b>23</b> Pension and profit-sharing plans                        | <b>23</b>  |
| <b>11</b> Chemicals   | <b>11</b>  | <b>24</b> Rent or lease (see instructions):                       |            |
| <b>12</b> Conservation expenses (see instructions)  | <b>12</b>  | <b>a</b> Vehicles, machinery, equipment                           | <b>24a</b> |
| <b>13</b> Custom hire (machine work)  | <b>13</b>  | <b>b</b> Other (land, animals, etc.)                              | <b>24b</b> |
| <b>14</b> Depreciation and section 179 expense (see instructions)   | <b>14</b>  | <b>25</b> Repairs and maintenance                                 | <b>25</b>  |
| <b>15</b> Employee benefit programs other than on line 23   | <b>15</b>  | <b>26</b> Seeds and plants  | <b>26</b>  |
| <b>16</b> Feed  | <b>16</b>  | <b>27</b> Storage and warehousing                                 | <b>27</b>  |
| <b>17</b> Fertilizers and lime  | <b>17</b>  | <b>28</b> Supplies  | <b>28</b>  |
| <b>18</b> Freight and trucking  | <b>18</b>  | <b>29</b> Taxes   | <b>29</b>  |
| <b>19</b> Gasoline, fuel, and oil   | <b>19</b>  | <b>30</b> Utilities   | <b>30</b>  |
| <b>20</b> Insurance (other than health)   | <b>20</b>  | <b>31</b> Veterinary, breeding, and medicine                      | <b>31</b>  |
| <b>21</b> Interest (see instructions):  |            | <b>32</b> Other expenses (specify):                               |            |
| <b>a</b> Mortgage (paid to banks, etc.)   | <b>21a</b> | <b>a</b> -----  | <b>32a</b> |
| <b>b</b> Other  | <b>21b</b> | <b>b</b> -----  | <b>32b</b> |
| <b>22</b> Labor hired (less employment credits)   | <b>22</b>  | <b>c</b> -----  | <b>32c</b> |
|   |            | <b>d</b> -----  | <b>32d</b> |
|   |            | <b>e</b> -----  | <b>32e</b> |
|   |            | <b>f</b> -----  | <b>32f</b> |
| <b>33</b> <b>Total expenses.</b> Add lines 10 through 32f. If line 32f is negative, see instructions                        |            |   | <b>33</b>  |
| <b>34</b> <b>Net farm profit or (loss).</b> Subtract line 33 from line 9  |            |   | <b>34</b>  |
| If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.                       |            |   |            |
| <b>35</b> Reserved for future use.  |            |   |            |
| <b>36</b> Check the box that describes your investment in this activity and see instructions for where to report your loss: |            |   |            |
| <b>a</b> <input type="checkbox"/> All investment is at risk.  |            | <b>b</b> <input type="checkbox"/> Some investment is not at risk. |            |

**Part III Farm Income—Accrual Method** (see instructions).

|            |  |            |                           |
|------------|--|------------|---------------------------|
| <b>37</b>  | Sales of livestock, produce, grains, and other products (see instructions)   |            | <b>37</b>                 |
| <b>38a</b> | Cooperative distributions (Form(s) 1099-PATR)  | <b>38a</b> | <b>38b</b> Taxable amount |
| <b>39a</b> | Agricultural program payments  | <b>39a</b> | <b>39b</b> Taxable amount |
| <b>40</b>  | Commodity Credit Corporation (CCC) loans:  |            |                           |
| <b>a</b>   | CCC loans reported under election  |            | <b>40a</b>                |
| <b>b</b>   | CCC loans forfeited  | <b>40b</b> | <b>40c</b> Taxable amount |
| <b>41</b>  | Crop insurance proceeds  |            | <b>41</b>                 |
| <b>42</b>  | Custom hire (machine work) income  |            | <b>42</b>                 |
| <b>43</b>  | Other income (see instructions)  |            | <b>43</b>                 |
| <b>44</b>  | Add amounts in the right column for lines 37 through 43 (lines 37, 38b, 39b, 40a, 40c, 41, 42, and 43)                           |            | <b>44</b>                 |
| <b>45</b>  | Inventory of livestock, produce, grains, and other products at beginning of the year. Do not include sales reported on Form 4797 | <b>45</b>  |                           |
| <b>46</b>  |  | <b>46</b>  |                           |
| <b>47</b>  | Add lines 45 and 46  | <b>47</b>  |                           |
| <b>48</b>  | Inventory of livestock, produce, grains, and other products at end of year   | <b>48</b>  |                           |
| <b>49</b>  | Cost of livestock, produce, grains, and other products sold. Subtract line 48 from line 47*                                      |            | <b>49</b>                 |
| <b>50</b>  | <b>Gross income.</b> Subtract line 49 from line 44. Enter the result here and on Part I, line 9                                  |            | <b>50</b>                 |

\*If you use the unit-livestock-price method or the farm-price method of valuing inventory and the amount on line 48 is larger than the amount on line 47, subtract line 47 from line 48. Enter the result on line 49. Add lines 44 and 49. Enter the total on line 50 and on Part I, line 9.

**Part IV Principal Agricultural Activity Codes**



Do not file Schedule F (Form 1040 or 1040-SR) to report the following.

- Income from providing agricultural services such as soil preparation, veterinary, farm labor, horticultural, or management for a fee or on a contract basis. Instead, file Schedule C (Form 1040 or 1040-SR).
- Income from breeding, raising, or caring for dogs, cats, or other pet animals. Instead, file Schedule C (Form 1040 or 1040-SR).
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Instead, file Form 4797.

These codes for the Principal Agricultural Activity classify farms by their primary activity to facilitate the administration of the Internal Revenue Code. These six-digit codes are based on the North American Industry Classification System (NAICS).

Select the code that best identifies your primary farming activity and enter the six-digit number on line B.

**Crop Production**

- 111100 Oilseed and grain farming
- 111210 Vegetable and melon farming

- 111300 Fruit and tree nut farming
- 111400 Greenhouse, nursery, and floriculture production
- 111900 Other crop farming

**Animal Production**

- 112111 Beef cattle ranching and farming
- 112112 Cattle feedlots
- 112120 Dairy cattle and milk production
- 112210 Hog and pig farming
- 112300 Poultry and egg production
- 112400 Sheep and goat farming
- 112510 Aquaculture
- 112900 Other animal production

**Forestry and Logging**

- 113000 Forestry and logging (including forest nurseries and timber tracts)