

**Worksheet C Individuals – Farming Gross Income for this tax year**  
**(Form IT-201 and IT-203 filers: Complete this worksheet and keep for your records.)**

1	Add the income amounts on federal Form 1040, lines 1z, 2b, 3b, 4b, 5b, and 6b .....	1	_____
1a	Add the income (not loss) amounts from federal Form 1040, Schedule 1, lines 1, 2a, 7, and 9 (see instructions below) .....	1a	_____
2	Enter the income (not loss) from federal Schedule C, line 7 .....	2	_____
3	This line intentionally left blank .....	3	_____
4	Add the gain (not loss) amounts on federal Schedule D, column (h), lines 1a, 1b, 2, 3, 4, 8a, 8b, 9, 10, 11, and 13 (see instr.) .....	4	_____
5	Enter the amount of capital gain from federal Form 1040, line 7, if you were not required to file federal Schedule D and have no entry on line 4 .....	5	_____
6	Add the amounts on federal Schedule E, lines 3, 4, 37, and 39 .....	6	_____
7	Enter the income (not loss) from federal Schedule F, line 9 .....	7	_____
8	Add the gain (not loss) amounts on federal Form 4797, column (g), lines 2 through 6, 10, and 13 through 16 (see instructions). If you were not required to file Form 4797 and have a gain (not loss) reported on federal Form 1040, Schedule 1, line 4, from Form 4684, enter that amount here .....	8	_____
9	Enter amount from federal Form 4835, line 7 .....	9	_____
10	Enter the code B and C amounts shown in box 14 on federal Schedule K-1 (Form 1065), less any partnership items included in lines 1 through 8 above .....	10	_____
11	Enter your share of S corporation gross income (see instructions) .....	11	_____
12	Enter your share of C corporation gross income (see instructions) .....	12	_____
13	Add lines 1 through 12 .....	13	_____
14	Enter the amount from line 1 .....	14	_____
15	Add the amounts from lines 2 and 7 above .....	15	_____
16	Certain partnership gross income (see instructions) .....	16	_____
17	Add lines 14, 15, and 16 .....	17	_____
18	Enter the lesser of line 17 or \$30,000 .....	18	_____
19	Subtract line 18 from line 13 (if line 18 is greater than line 13, enter 0) .....	19	_____
20	Enter the amount from line 7 above .....	20	_____
21	Enter the amount from federal Schedule E, line 42 (see instructions) .....	21	_____
22	Add the amounts on federal Form 4797, column (g) that represent gains from the sale of livestock used for draft, breeding, sport, or dairy purposes (see instructions) .....	22	_____
23	Enter the amount from line 2 above if this amount represents gross income from (1) the production of maple syrup or cider, (2) the sale of wine, (3) the commercial boarding of horses, (4) the sale of Christmas trees from a managed Christmas tree operation, or (5) the sale of cider from a licensed farm cidery, as provided in Alcoholic Beverage Control Law section 58-c (see instructions) .....	23	_____
24	Enter your share of gross income from (1) the production of maple syrup or cider, (2) the sale of wine, (3) the commercial boarding of horses, (4) the sale of Christmas trees from a managed Christmas tree operation, or (5) the sale of cider from a licensed farm cidery as provided in Alcoholic Beverage Control Law section 58-c from a partnership, S corporation, or estate or trust (see instructions) .....	24	_____
25	Enter your share of C corporation gross income from farming (see instructions) .....	25	_____
26	Add lines 20 through 25 .....	26	_____
27	Enter amount from line 19 above .....	27	_____
28	Divide line 26 by line 27, and round the result to the fourth decimal place (see instructions) .....	28	_____

**Instructions for Worksheet C**

**Line 1a** – If federal Form 1040, Schedule 1, line 9, includes both income and loss items, include only the income amounts on line 1a. For example, on federal Form 1040, Schedule 1, line 9, you report gambling winnings of \$2,000 and a net operating loss carryover of (\$3,000), for a net amount of (\$1,000). In computing the amount on line 1a of the worksheet, include only the gambling winnings of \$2,000.

**Line 4** – Include on line 4 only gains used in computing the amounts reported in column (h) of federal Schedule D. Loss transactions cannot be netted against gain transactions. However, do not include any gain from federal Form 4797 reported on line 11, column (h) of federal Schedule D.

**Line 8** – Include on line 8 only gains used in computing the amounts entered in column (g) of federal Form 4797. Loss transactions cannot be netted against gain transactions.

**Line 11** – Obtain this information from the S corporation. Do not include on line 11 any S corporation income included in lines 1-8.

**Line 12** – If you were a shareholder of a New York C corporation that has a special gross income from farming election, include on line 12 your pro rata share of the corporation's **gross income** (obtain this information from the corporation). Also include on line 12 your distributive share of your partnership's **gross income**, and your pro rata share of your New York S corporation's **gross income** that represents the partnership's and S corporation's pro rata share of a New York C corporation's gross income, where that New York