

Worksheet A: Individuals – Farming Gross Income

(Form IT-201 and IT-203 filers: Complete this worksheet and keep for your records.)

1	Add the income amounts from 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).....	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 instructions)	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 from federal Form 4797, column (g), lines 2 through 6, 10, and 13 through 16 (see instructions). If you were not required to file federal Form 4797 and have a gain (not loss) reported on federal Form 1040, Schedule 1, line 4, from federal 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 all federal Schedule K-1s (Form 1065) you received from partnerships that you are a partner in, less any partnership amounts from such partnerships already included in lines 1 through 8	10	_____
11	Enter your share of S corporation gross income (see instructions)	11	_____
12	Federal gross income (add lines 1 through 11)	12	_____
13	Excess federal gross income (subtract 30,000 from line 12; if line 12 is less than 30,000, enter 0)	13	_____
14	Enter the amount from federal Schedule E, line 42 (see instructions)	14	_____
15	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)	15	_____
16	Enter the amount from line 2 above if this amount represents gross income from the production of maple syrup or cider, the sale of wine, the commercial boarding of horses, the sale of Christmas trees from a managed Christmas tree operation, or the sale of cider from a licensed farm cidery, as provided in Alcoholic Beverage Control Law § 58-c (see instructions)	16	_____
17	Enter your share of gross income from the production of maple syrup or cider, the sale of wine, the commercial boarding of horses, the sale of Christmas trees from a managed Christmas tree operation, or the sale of cider from a licensed farm cidery as provided in Alcoholic Beverage Control Law § 58-c from a partnership, S corporation, or estate or trust (see instructions)	17	_____
18	Gross income from farming (add lines 7, 14, 15, 16 and 17)	18	_____
19	Divide line 18 by line 13, and round the result to the fourth decimal place (see instructions)	19	_____

Instructions for Worksheet A

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 on line 4 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 through 8 of Worksheet A.

Line 14 – Do not include on line 14 gross income from fishing included in federal Schedule E, line 42.

Line 15 – Include on line 15 only gains (not losses) reported on federal Form 4797 that represent gains from the sale of livestock used for draft, breeding, sport, or dairy purposes. Do not include any other gains or losses reported on federal Form 4797 (such as gains from the sale of farm machinery), even though these gains may be related to your farming business.

Line 16 – Include on line 16 only the amount from line 2 that represents gross income (gross receipts less cost of goods sold). Do not include gross income reported on line 2 that is from other types of businesses or products.

Line 17 – Obtain this information from the partnership, S corporation, or estate or trust.

Line 19 – If the line 13 amount is 0 and you have an amount (other than 0) on line 18, enter 1.00 (100%) on line 19.