

# SPECIALTY WORKSHEET for FARM AND RANCH PERSONNEL

In order to maximize your deductions, please complete this form

TAXPAYER \_\_\_\_\_

TAX YEAR \_\_\_\_\_

Accounting & legal fees	Recordkeeping expenses
Advertising	Refunds to agricultural program providers
Bank service charges	Rent or lease
Breeding and mare care	Vehicles, machinery, and equipment other (land, animals, etc.)
Blacksmith	Repairs and maintenance
Car & truck expenses (mileage or actual)	Seeds & plants
Chemicals	Special work clothing
Conservation expenses	Stamps & stationery
Custom hire (machine work)	Storage & warehousing
Dues to farm organizations	Subscriptions to farm magazines and other publications
Education expenses to maintain & improve farming skills	Surveying expenses to reestablish farm boundaries
Employee benefit programs	Taxes and licenses
Feed	Telephone
Fertilizers and lime	Tools
Freight and trucking	Training expenses
Gasoline, fuel, and oil	Travel, meals, and entertainment
Gining	Travel Meals and entertainment
Insurance (medical)	Tying material and containers
Insurance (other than health)	Veterinary & breeding
Labor hired	Veterinary fees and medicine
Litter & bedding	Utilities
Livestock fees	Wages
Marketing quota penalties	
Medical expenses	
Office expenses	
Pension & profit sharing plans	

**THE ABOVE EXPENSES ARE ORDINARY AND NECESSARY IN MY LINE OF WORK IN THE FARM & RANCH INDUSTRY.**

