



STATEMENT OF FARM GROSS INCOME
 OFFICE OF STATE TAX COMMISSIONER
 SFN 24703 (1-2020)

2018
 CALENDAR YEAR

Farm residence property tax exemption under N.D.C.C. § 57-02-08(15)--This form must be completed and provided to the county in addition to the application form. Use this 2018 form only if basing compliance on income information for the 2018 calendar year.

See separate instructions

Note to Assessor - This is a CONFIDENTIAL RECORD

Occupant and property information

Identify the applicant and property. Property information must match that provided on application form.

1. Name of property owner

2. Occupant's name, if different from property owner

3. Property address

4. Property (parcel) number

5. Legal description of property

Occupant's total gross income from all sources (farm and nonfarm)

On lines 6 through 24, enter the gross income (farm and nonfarm) from the occupant's 2018 Form 1040, U.S. Individual Income Tax Return. If occupant is married, the spouse's income must be included whether they file joint or separate federal returns. See instructions for how to determine amount to enter on line 21.

IMPORTANT--These amounts must match the amounts used to determine if occupant is a farmer for 2018 under the special estimated income tax rules for farmers under Internal Revenue Code § 6654.

Form	Line No.	Description	Gross Income (Farm and nonfarm)	
6. Form 1040	1	Wages, salaries, tips, etc.....	6	
7. Form 1040	2b	Taxable interest.....	7	
8. Form 1040	3b	Ordinary dividends.....	8	
9. Form 1040	4b	Taxable IRAs, pensions, and annuities.....	9	
10. Form 1040	5b	Taxable social security benefits.....	10	
11. Form 1040, Sch. 1	13	Capital gains.....	11	
12. Form 1040, Sch. 1	10	Taxable refunds, credits, or offsets of state and local income taxes.....	12	
13. Form 1040, Sch. 1	11	Alimony.....	13	
14. Form 1040, Sch. 1	14	Other gains from Form 4797.....	14	
15. Form 1040, Sch. 1	19	Unemployment compensation.....	15	
16. Form 1040, Sch. 1	21	Other income.....	16	
17. Schedule C	7	Gross income.....	17	
18. Schedule C-EZ	1	Gross receipts.....	18	
19. Schedule E, Part I	23a	Gross rents from rental properties.....	19	
20. Schedule E, Part I	23b	Gross royalties from royalty properties.....	20	
21. See instructions for amount to enter on this line		Gross income from partnerships and S corporations.....	21	
22. Schedule E, Part III	37	Gross income from estates and trusts.....	22	
23. Schedule F	9	Gross income.....	23	
24. Form 4835	7	Gross farm rental income (crop / livestock shares).....	24	
25. Total gross income (farm and non-farm). Add lines 6 through 24.....			25	0

26. Total gross income (farm and non-farm). Enter amount from page 1, line 25.....

26	0
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Occupant's gross income from farming activities

On lines 27 through 29, enter the gross income from farming activities from the occupant's 2018 Form 1040, U.S. Individual Income Tax Return. If occupant is married, the spouse's income gross income from farming activities must be included whether they file joint or separate federal returns. See separate instructions for how to determine amount to enter on line 29.

IMPORTANT--These amounts must match the amounts used to determine if occupant is a farmer for 2018 under the special estimated income tax rules for farmers under Internal Revenue Code § 6654.

Form	Line No.	Description	Farm Gross Income	
27. Schedule F	9	Gross income.....	27	
28. Schedule E, Part V	42	Gross farm income from a partnership, S corporation, estate, trust, and Form 4835.....	28	
29. Form 4797	Various	Gains from sale or exchange of livestock used for draft, dairy, breeding, or sporting purposes.....	29	
30. Gross income from farming activities. Add lines 27 through 29.....			30	0
31. Farm gross income ratio. If line 30 is equal to line 26 (even if amount is zero), the ratio is 100%. Otherwise, divide line 30 by line 26.....			31	100%

- If line 31 is 66% or more, the applicant meets the farm gross income requirement for the calendar year.
- The farm gross income requirement needs to be met in only one of the two calendar years preceding the year for which the farm residence property tax exemption is claimed.

Occupant statement of eligibility

As evidenced by this statement, sixty-six percent or more of my annual gross income (including that of my spouse, if applicable) is from qualifying farming activities for the calendar year for which this statement is filed.

I also declare that, under the penalties of N.D.C.C. § 12.1-11-02, which provides for a Class A misdemeanor for making a false statement in a governmental matter, this statement, including any accompanying documentation, has been examined by me, and to the best of my knowledge and belief is a true, correct, and complete statement.

Occupant's signature

Date

Signature of occupant's spouse, if applicable

Date

Due date

This statement must be filed on or before March 31 of the year for which the exemption has been requested.

Where to file

File the completed statement with the assessor's office where the application for the farm residence property tax exemption was filed.