

# Business Income and Expenses

ORG19

## GENERAL INFORMATION

1 Check ownership .....  **Taxpayer**       **Spouse**       **Joint**

2 Business name .....

3 a Business street address.....

**b 1** City, State and Zip Code, or .....

**2** Foreign country.....

4 Principal business/profession .....

5 Employer ID number.....

6 Business code (**Preparer Use Only**) .....

7 Was this business fully disposed of in a fully taxable transaction during 2018 ?.....  **Yes**     **No**

8 Accounting method:  
     Cash       Accrual       Other (specify)  .....

9 Method used to value closing inventory:  
     Cost       Lower of       Other (explain)  .....

**Yes**    **No**

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory?  
 (If yes, attach explanation) .....

11 Did you materially participate in the operation of this business during 2018 ? .....

12 Did you start or acquire this business during 2018 ? .....

13 a Did you make any payments in 2018 that require you to file Forms 1099? .....

**b** If yes, did you or will you file all the required Forms 1099? .....

14 At-risk determination:  
     **a** Is all of the investment in this activity at risk? .....

**b** Is some of the investment in this activity not at risk? .....

15 Did you have unallowed passive losses in 2017 ? .....

16 a Treat all MACRS assets for this activity as qualified Indian reservation property? .....

**b** Treat all assets acquired after August 27, 2005 as qualified GO Zone property?..... **Regular**     **Extension**     **No**

**c** Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....

**d** Was this business located in a Qualified Disaster Area? .....

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME	2018	2017
17 Gross receipts or sales.....		
18 Returns and allowances plus other adjustments.....		
19 Other income (include federal/state gas tax credit/refund) .....		

COST OF GOODS SOLD – IF APPLICABLE	2018	2017
20 Inventory at beginning of year .....		
21 Purchases .....		
22 Items withdrawn for personal use .....		
23 Cost of labor (do not include your salary) .....		
24 Materials and supplies .....		
25 Other costs .....		
26 Inventory at end of year.....		

**Business Income and Expenses (continued)**

**ORG19**

EXPENSES	2018	2017
Business name _____		
<b>27</b> Advertising .....		
<b>28</b> Car and truck expenses (complete ORG18).....		
<b>29</b> Commissions and fees .....		
<b>30</b> Contract labor .....		
<b>31</b> Depletion .....		
<b>32</b> Depreciation and Section 179 deduction ( <b>Preparer Use Only</b> ).....		
<b>33</b> Employee benefit programs:		
<b>a</b> Employee health insurance premiums .....		
<b>b</b> Other employee benefit programs .....		
<b>34</b> Insurance (other than health) .....		
<b>35</b> Self-employed health insurance attributable to this business .....		
<b>36</b> Interest:		
<b>a</b> Mortgage paid to banks not reported to you on Form 1098.....		
<b>b</b> Other .....		
<b>37</b> Legal and professional services .....		
<b>38</b> Office expenses .....		
<b>39</b> Pension and profit-sharing plans .....		
<b>40</b> Rent or lease:		
<b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....		
<b>b</b> Other business property.....		
<b>41</b> Repairs and maintenance .....		
<b>42</b> Supplies (not included in cost of goods sold) .....		
<b>43</b> Taxes and licenses not reported to you on Form 1098 .....		
<b>44</b> Travel and meals		
<b>a</b> Travel.....		
<b>b</b> Meals subject to 50% limit.....		
<b>c</b> Meals subject to 80% limit.....		
<b>d</b> Meals not subject to limit .....		
<b>45</b> Utilities .....		
<b>46</b> Gross wages .....		
<b>47</b> Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>48</b> Expenses for business use of your home ( <b>Preparer Use Only</b> ).....		
Complete ORG20 for Business Use of Home.		
<b>49</b> Qualified pension plan start-up costs.....		

# Business Use of Home

ORG20

for:

copy:

Simplified method election for Home Office expenses: Elect the simplified method in **2018** instead of entering actual expenses

Elected the simplified method in **2017** instead of entering actual expenses

GENERAL INFORMATION		2018	2017
<b>1</b>	Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) .....		
<b>2</b>	Area used only partly for day care (square footage) .....		
<b>3</b>	Total area of home (square footage) .....		
<b>4</b>	Daycare hours		
<b>a</b>	Number of weeks used for day care, if less than full year .....		
<b>b</b>	Number of days used for day care each week .....		
<b>c</b>	Number of days closed for holidays, vacations, etc. ....		
<b>d</b>	Number of hours used for day care each day .....		
<b>e</b>	Total hours used for day care .....		
<b>f</b>	Total hours available for use .....		
<b>5</b>	Enter the date you began using this home office for this business .....		
<b>6</b>	If part of your income is from a place of business other than this home, enter % of gross income from business use of this home .....		
<b>7</b>	Adjustment to gain from business use of home shown on Schedule D or Form 4797 ( <b>Preparer Use Only</b> ) .....		
<b>8</b>	Adjustment to losses from this business shown on Schedule D or Form 4797 ( <b>Preparer Use Only</b> ) .....		

Enter expenses that benefit only your business area in the 'Direct' column and expenses that benefit your entire home in the 'Indirect' column.

EXPENSES	2018		2017	
	Direct	Indirect	Direct	Indirect
<b>9</b> Casualty losses ( <b>Preparer Use Only</b> ) .....				
<b>10</b> Total mortgage interest/points .....				
<b>11</b> Mortgage interest/points on Form 1098 .....				
<b>12</b> Interest <b>not</b> on Form 1098 .....				
<b>13</b> Points <b>not</b> of Form 1098 .....				
<b>14</b> Real estate taxes .....				
<b>15</b> Excess mortgage interest ( <b>Preparer Use</b> ) .....				
<b>16</b> Qualified mortgage insurance .....				
<b>17</b> Other insurance .....				
<b>18</b> Rent .....				
<b>19</b> Repairs and maintenance .....				
<b>20</b> Utilities .....				
<b>21</b> Other expenses (e.g., rent) .....				
<b>22</b> Carryover of operating expenses .....				
<b>23</b> Excess casualty losses ( <b>Preparer Use Only</b> ) .....				
<b>24</b> Depreciation of your home ( <b>Preparer Use Only</b> ) .....				
<b>25</b> Carryover of excess casualty losses and depreciation .....				

## DEPRECIATION

If your home and any additions or improvements to your home are not already listed on ORG50 for this business, please complete the following information.

26	Description	Date Acquired (MM/DD/YY)	Date Placed in Service (MM/DD/YY)	Cost (include land for residence only)
	Residence .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
	Addition/Improvement .....			
<b>27</b>	Enter the land value included in cost for residence .....			