

# Business Income and Expenses

ORG19

## GENERAL INFORMATION

1 Check ownership  Taxpayer  Spouse  Joint

2 Business name \_\_\_\_\_

3a 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) \_\_\_\_\_ Yes No

7 Was this business fully disposed of in a fully taxable transaction during 2009?  Yes  No

8 Accounting method:  
 Cash  Accrual  Other (specify)  \_\_\_\_\_

9 Method used to value closing inventory:  
 Cost  Lower of cost or market  Other (explain)  \_\_\_\_\_

10 Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation)  Yes  No

11 Did you materially participate in the operation of this business during 2009?  Yes  No

12 Did you start or acquire this business during 2009?  Yes  No

13 At-risk determination:

a Is all of the investment in this activity at risk?  Yes  No

b Is some of the investment in this activity not at risk?  Yes  No

14 Did you have unallowed passive losses in 2008?  Yes  No

15a Treat all MACRS assets for this activity as qualified Indian reservation property?  Yes  No

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

c Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property?  Yes  No

d Was this business located in a Qualified Disaster Area?  Yes  No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

	2008	2009
16 Gross receipts or sales		
17 Returns and allowances		
18 Other income (include federal/state gas tax credit/refund)		

	2008	2009
19 Inventory at beginning of year		
20 Purchases		
21 Items withdrawn for personal use		
22 Cost of labor (do not include your salary)		
23 Materials and supplies		
24 Other costs		
25 Inventory at end of year		

# Business Income and Expenses (continued)

ORG19

EXPENSES	2019	2018
Business name _____		
<b>26</b> Advertising .....		
<b>27</b> Car and truck expenses (complete ORG18) .....		
<b>28</b> Commissions and fees .....		
<b>29</b> Contract labor .....		
<b>30</b> Depletion .....		
<b>31</b> Depreciation and Section 179 deduction <b>(Preparer Use Only)</b> .....		
<b>32</b> Employee benefit programs .....		
<b>33</b> Insurance (other than health) .....		
<b>34</b> Self-employed health insurance attributable to this business .....		
<b>35</b> Interest:		
<b>a</b> Mortgage (paid to banks, etc) .....		
<b>b</b> Other .....		
<b>36</b> Legal and professional services .....		
<b>37</b> Office expenses .....		
<b>38</b> Pension and profit-sharing plans .....		
<b>39</b> Rent or lease:		
<b>a</b> Machinery and equipment (enter vehicle lease on ORG18) .....		
<b>b</b> Other business property .....		
<b>40</b> Repairs and maintenance .....		
<b>41</b> Supplies (not included in cost of goods sold) .....		
<b>42</b> Taxes and licenses .....		
<b>43</b> Travel, meals, and entertainment:		
<b>a</b> Travel .....		
<b>b</b> Meals and entertainment subject to 50% limit .....		
<b>c</b> Meals subject to 80% limit .....		
<b>d</b> Meals and entertainment not subject to limit .....		
<b>44</b> Utilities .....		
<b>45</b> Gross wages .....		
<b>46</b> Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
<b>47</b> Expenses for business use of your home <b>(Preparer Use Only)</b> .....		
Complete ORG20 for Business Use of Home.		
<b>48</b> Qualified pension plan start-up costs .....		

# Business Use of Home

ORG20

for:  
copy:

GENERAL INFORMATION	2008	2009
1 Area used regularly and exclusively for business, regularly and exclusively for day care, or regularly for inventory storage (square footage) .....		
2 Area used only partly for day care (square footage) .....		
3 Total area of home (square footage) .....		
4 Daycare hours		
a Number of weeks used for daycare, if less than full year .....		
b Number of days used for day care each week .....		
c Number of days closed for holidays, vacations, etc. ....		
d Number of hours used for daycare each day .....		
5 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 .....		
6 Gain from business use of home shown on Schedule D or Form 4797(Preparer Use Only) .....		
7 Any losses from this business shown on Schedule D or Form 4797(Preparer Use Only) .....		

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

	2008		2009	
	Direct	Indirect	Direct	Indirect
8 Casualty losses (Preparer Use Only) .....				
9 Total mortgage interest/points .....				
10 Mortgage interest/points on Form 1098 .....				
11 Interest <b>not</b> on Form 1098 .....				
12 Points <b>not</b> of Form 1098 .....				
13 Real estate taxes .....				
14 Excess mortgage interest(Preparer Use) .....				
15 Qualified mortgage insurance .....				
16 Other insurance .....				
17 Rent .....				
18 Repairs and maintenance .....				
19 Utilities .....				
20 Other expenses (e.g., rent) .....				
21 Carryover of operating expenses .....				
22 Excess casualty losses(Preparer Use Only) .....				
23 Depreciation of your home(Preparer Use Only) .....				
24 Carryover of excess casualty losses and 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.

25	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 .....			
26	Enter the land value included in cost for residence .....			