

# 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 2015?.....  **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 2015? .....

12 Did you start or acquire this business during 2015? .....

13 a Did you make any payments in 2015 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 2014? .....

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	2015	2014
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	2015	2014
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22 Items withdrawn for personal use .....		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	2015	2014
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, 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>45</b> Utilities .....		
<b>46</b> Gross wages .....		
<b>47</b> Other expenses:		
_____		
_____		
_____		
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_____		
_____		
<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.....		