

# 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 . . . . . 2012bizexp

5 Employer ID number . . . . . \_\_\_\_\_

6 Business code (Preparer Use Only) . . . . . \_\_\_\_\_

7 Was this business fully disposed of in a fully taxable transaction during 2011? . . . . .  Yes     No

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

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

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 2011? . . . . .  Yes     No

12 Did you start or acquire this business during 2011? . . . . .  Yes     No

13 a Did you make any payments in 2011 that require you to file Forms 1099? . . . . .  Yes     No  
 b If yes, did you or will you file all the required Forms 1099? . . . . .  Yes     No

14 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

15 Did you have unallowed passive losses in 2010? . . . . .  Yes     No

16 a 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  
 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.

INCOME	2011	2010
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	2011	2010
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22 Items withdrawn for personal use .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	2011	2010
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:		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
_____ . . . . .		
<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 . . . . .		