

# Business Income and Expenses

ORG19

## GENERAL INFORMATION

Is this activity a qualified trade or business under Section 199A? ☐ Yes ☐ No

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..... (not applicable)

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 2024 ?..... Yes No  
☐ ☐

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

9 Method used to value closing inventory:  
Cost ☐ Lower of ☐ 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 2024 ? ..... Yes No  
☐ ☐

12 Did you start or acquire this business during 2024 ? ..... Yes No  
☐ ☒

13 a Did you make any payments in 2024 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 2023 ? ..... 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		2024	2023
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		2024	2023
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22	Items withdrawn for personal use .....		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	2024	2023
Business name _____		
27 Advertising .....		
28 Car and truck expenses (complete ORG18).....		
29 Commissions and fees.....		
30 Contract labor .....		
31 Depletion .....		
32 Depreciation and Section 179 deduction (Preparer Use Only).....		
33 Employee benefit programs:		
a Employee health insurance premiums .....		
b Other employee benefit programs .....		
34 Insurance (other than health) .....		
35 Self-employed health insurance attributable to this business.....		
36 Interest:		
a Mortgage paid to banks not reported to you on Form 1098.....		
b Other .....		
37 Legal and professional services .....		
38 Office expenses .....		
39 Pension and profit-sharing plans.....		
40 Rent or lease:		
a Machinery and equipment (enter vehicle lease on ORG18) .....		
b Other business property.....		
41 Repairs and maintenance .....		
42 Supplies (not included in cost of goods sold) .....		
43 Taxes and licenses not reported to you on Form 1098.....		
44 Travel and meals		
a Travel.....		
b Meals subject to 50% limit.....		
c Meals subject to 80% limit.....		
d Meals not subject to limit .....		
45 Utilities .....		
46 Gross wages .....		
47 Other expenses:		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
_____		
48 Expenses for business use of your home (Preparer Use Only).....		
Complete ORG20 for Business Use of Home.		
49 Qualified pension plan start-up costs .....		
50 DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018.....		
51 DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017 .....		