

# Business Income and Expenses

ORG19

## GENERAL INFORMATION

Is this activity a qualified trade or business under Section 199A? .....			<input type="checkbox"/> Yes	<input type="checkbox"/> No
1	Check ownership .....	<input type="checkbox"/> Taxpayer	<input type="checkbox"/> Spouse	<input type="checkbox"/> Joint
2	Business name .....			
3a	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 2025 ?.....	<input type="checkbox"/> Yes		<input type="checkbox"/> No
8	Accounting method:			
	Cash <input type="checkbox"/>	Accrual <input type="checkbox"/>	Other (specify) <input type="checkbox"/>	.....
9	Method used to value closing inventory:			
	Cost <input type="checkbox"/>	Lower of <input type="checkbox"/> cost or market	Other (explain) <input type="checkbox"/>	.....
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 2025 ? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
12	Did you start or acquire this business during 2025 ? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
13a	Did you make any payments in 2025 that require you to file Forms 1099? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	If yes, did you or will you file all the required Forms 1099? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
14	At-risk determination:			
a	Is all of the investment in this activity at risk? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	Is some of the investment in this activity not at risk? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
15	Did you have unallowed passive losses in 2024 ? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
16a	Treat all MACRS assets for this activity as qualified Indian reservation property? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
b	Treat all assets acquired after August 27, 2005 as qualified GO Zone property?.....	<input type="checkbox"/> Regular	<input type="checkbox"/> Extension	<input type="checkbox"/> No
c	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		
d	Was this business located in a Qualified Disaster Area? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No		

SUSPENDED LOSSES – CARRYOVER FROM 2024		REGULAR	AMT
a	Section 179 limited by Form 4562 .....		
	At-risk Losses Carryover		
b	Schedule C .....		
c	Schedule D Short-term .....		
d	Schedule D Long-term .....		
e	Form 4797 Ordinary .....		
f	Form 4797 Long-term .....		
	Passive Losses Carryover		
g	Schedule C .....		
h	Schedule D Short-term .....		
i	Schedule D Long-term .....		
j	Form 4797 Ordinary .....		
k	Form 4797 Long-term .....		
INCOME		2025	2024
17	Gross receipts or sales .....		
18	Returns and allowances plus other adjustments .....		
19	Other income (include federal/state gas tax credit/refund) .....		

## Business Income and Expenses (continued)

ORG19

COST OF GOODS SOLD – IF APPLICABLE		2025	2024
<b>20</b>	Inventory at beginning of year .....		
<b>21</b>	Purchases .....		
<b>22</b>	Items withdrawn for personal use .....		
<b>23</b>	Cost of labor (do not include your salary) .....		
<b>24</b>	Materials and supplies .....		
<b>25</b>	Other costs .....		
<b>26</b>	Inventory at end of year .....		
EXPENSES		2025	2024
	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 .....		
<b>50</b>	DPAD (line 6) from cooperative(s) with tax year beginning <b>before</b> Jan. 1, 2018.....		
<b>51</b>	DPAD (line 6) from cooperative(s) with tax year beginning <b>after</b> Dec. 31, 2017 .....		