

# 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) .....

Yes No

7 Was this business fully disposed of in a fully taxable transaction during 2025 ?..... ☐ ☐

8 Accounting method:

Cash ☐

Accrual ☐

Other (specify) ☐ .....

9 Method used to value closing inventory:

Cost ☐

Lower of  
cost or  
market ☐

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 2025 ? .....

12 Did you start or acquire this business during 2025 ? .....

13 a Did you make any payments in 2025 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 2024 ? .....

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? .....

## 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 tax credit/refund) .....

# Business Income and Expenses (continued)

ORG19

COST OF GOODS SOLD – IF APPLICABLE		2025	2024
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.....		
EXPENSES		2025	2024
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 <b>(Preparer Use Only)</b> .....		
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 <b>(Preparer Use Only)</b> .....		
	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 .....		