

# Business Income and Expenses

ORG19

GENERAL INFORMATION				
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 .....			
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 2012? .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
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 cost or market <input type="checkbox"/>	Other (explain) <input type="checkbox"/> .....	
10	Was there a change in determining quantities, costs, or valuations between opening/closing inventory? (If yes, attach explanation) .....	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
11	Did you materially participate in the operation of this business during 2012? .....	<input type="checkbox"/>	<input type="checkbox"/>	
12	Did you start or acquire this business during 2012? .....	<input type="checkbox"/>	<input type="checkbox"/>	
13a	Did you make any payments in 2012 that require you to file Forms 1099? .....	<input type="checkbox"/>	<input type="checkbox"/>	
b	If yes, did you or will you file all the required Forms 1099? .....	<input type="checkbox"/>	<input type="checkbox"/>	
14	At-risk determination:			
a	Is all of the investment in this activity at risk? .....	<input type="checkbox"/>	<input type="checkbox"/>	
b	Is some of the investment in this activity not at risk? .....	<input type="checkbox"/>	<input type="checkbox"/>	
15	Did you have unallowed passive losses in 2011? .....	<input type="checkbox"/>	<input type="checkbox"/>	
16a	Treat all MACRS assets for this activity as qualified Indian reservation property? .....	<input type="checkbox"/>	<input type="checkbox"/>	
b	Treat all assets acquired after August 27, 2005 as qualified GO Zone property? .....	Regular <input type="checkbox"/>	Extension <input type="checkbox"/>	No <input type="checkbox"/>
c	Treat all assets acquired after May 4, 2007 as qualified Kansas Disaster Zone property? .....	<input type="checkbox"/>	<input type="checkbox"/>	
d	Was this business located in a Qualified Disaster Area? .....	<input type="checkbox"/>	<input type="checkbox"/>	
Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.				
INCOME		2012	2011	
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		2012	2011	
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	2012	2011
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, meals, and entertainment:		
a Travel .....		
b Meals and entertainment subject to 50% limit .....		
c Meals subject to 80% limit .....		
d Meals and entertainment 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 .....		

# Car And Truck Expenses

(Employees use ORG17 ' Employee Business Expenses)

ORG18

for: **ORG19**

GENERAL INFORMATION-	Vehicle 1	Vehicle 2	Vehicle 3
1 Description of vehicle .....			
2 Date placed in service .....			
3 Enter detail on lines 3a and 3b, or total on line 3c:			
a Ending mileage reading .....			
b Beginning mileage reading .....			
c Total miles for the year (line 3a less line 3b) .....			
4 Business miles .....			
5 Total commuting miles .....			
STANDARD MILEAGE RATE	Vehicle 1	Vehicle 2	Vehicle 3
6 Do you qualify for standard mileage? (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
7 Is this a leased vehicle? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
ACTUAL EXPENSES	Vehicle 1	Vehicle 2	Vehicle 3
8 Gasoline, oil, repairs, insurance, etc .....			
9 Vehicle registration fee (excluding property tax) .....			
10 Vehicle lease or rental fee .....			
11 Inclusion amount (Preparer Use Only) .....			
12 Depreciation (Preparer Use Only) .....			
13 Parking fees, tolls, and local transportation .....			
14 Portion of vehicle registration fee based on value .....			
15 Interest on vehicle .....			
DEPRECIATION/DISPOSITIONS	Vehicle 1	Vehicle 2	Vehicle 3
16 Cost or basis .....			
17 Is this an electric vehicle? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
18 Is this qualified Indian reservation property? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
19 Type of vehicle (Preparer Use) .....			
20 Section 179 expense (Preparer Use) .....			
21 Qualified Property for Economic Stimulus? (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
22 Qualified Property for Qualified Disaster Area? (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
23 Kansas Disaster Zone? (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
24 Qualified GO Zone Property (Preparer Use) .....	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A	<input type="checkbox"/> Reg <input type="checkbox"/> Ext <input type="checkbox"/> N/A
25 Percentage for SDA? (Preparer Use) .....	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No	<input type="checkbox"/> 100%/50% <input type="checkbox"/> 30% <input type="checkbox"/> No
26 Elect OUT of SDA? (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
27 Elect 30% in place of 50% SDA (Preparer Use) .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
28 Date sold .....			
29 Date acquired, if different from line 2 .....			
30 Sales price .....			
31 Expense of sale .....			
32 Gain/loss basis, if different (Preparer Use) .....			
33 AMT gain/loss basis, if different (Preparer Use) .....			
VEHICLE QUESTIONS	Vehicle 1	Vehicle 2	Vehicle 3
34 Is another vehicle available for personal use? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
35 Was vehicle available during off duty hours? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
36 Was vehicle used primarily by a greater than 5% owner or related person? .....	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No
37 Do you have evidence to support the business use claimed? .....			<input type="checkbox"/> Yes <input type="checkbox"/> No
38 If yes, is the evidence written? .....			<input type="checkbox"/> Yes <input type="checkbox"/> No

# Rent and Royalty Income and Expenses

ORG25

## BASIC PROPERTY INFORMATION

Property description: \_\_\_\_\_  
 Property type: \* \_\_\_\_\_ If type is other, enter a description: \_\_\_\_\_  
 Location (street address): \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
 If a foreign address: Foreign province or state: \_\_\_\_\_  
 Foreign postal code: \_\_\_\_\_ Foreign Country: \_\_\_\_\_

1 Check property owner ☐ Taxpayer ☐ Spouse ☐ Joint

2 a Did you make any payments that would require you to file Form(s) 1099? ☐ Yes ☐ No  
 b If yes, did you or will you file all required Forms(s) 1099? ☐ Yes ☐ No

3 a Enter the ownership percentage (if not 100%) \_\_\_\_\_  
 b If not 100%, are you reporting 100% of the income and expenses? ☐ Yes ☐ No

4 Is this a rental property? (If yes, answer questions 5 through 11; if no, skip to question 12.) ☐ Yes ☐ No

5 Did you have personal use of this property or rent it for part of the year at less than fair rental value? ☐ Yes ☐ No

6 For all rental properties, enter the number of days during 2012 that:

a The property was rented at fair rental value \_\_\_\_\_  
 b The property was used personally or rented at less than fair rental value \_\_\_\_\_  
 c You owned the property, if not the entire year \_\_\_\_\_

7 a Does this rental have multiple living units and you live in one of the units? ☐ Yes ☐ No  
 b If yes, enter percentage of rental use \_\_\_\_\_

8 Did you actively participate in this property's management during 2012? ☐ Yes ☐ No

9 Did you materially participate in this property's management during 2012? ☐ Yes ☐ No

10 Do you want to treat this property as non-passive? ☐ Yes ☐ No

11 Did this property have unallowed passive losses in 2011? ☐ Yes ☐ No

12 Did you dispose of this property in a fully taxable transaction? ☐ Yes ☐ No

13 Check this box if some of this investment was not at-risk ☐ Yes ☐ No

14 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 activity located in a Qualified Disaster Area? ☐ Yes ☐ No

Complete ORG51 for Asset Acquisitions and ORG50 for Dispositions.

INCOME		2012	2011
15	Rents or royalties received .....		
<div>* Property Types:</div> <div><div>1 Single family residence</div><div>2 Multi-family residence</div><div>3 Vacation/short-term rental</div><div>4 Commercial</div></div> <div><div>5 Land</div><div>6 Royalties</div><div>7 Self-rental</div><div>8 Other</div></div>			

# Rent and Royalty Income and Expenses (continued)

ORG25

EXPENSES	2012	2011
Property location .....		
16 Advertising .....		
17 a Automobile (complete ORG18 for autos) .....		
b Travel .....		
18 Cleaning and maintenance .....		
19 Commissions .....		
20 a Mortgage insurance premiums ' qualified .....		
b Other insurance .....		
21 Legal and professional fees .....		
22 Management fees .....		
23 a Mortgage interest paid to banks ' qualified .....		
b Mortgage interest paid to banks ' other .....		
24 Other interest .....		
25 Repairs .....		
26 Supplies .....		
27 a Real estate taxes .....		
b Other taxes .....		
28 Utilities .....		
29 Other expenses:		
a .....		
b .....		
c .....		
d .....		
e .....		
30 a Depreciation and Section 179 deduction (Preparer Use Only) .....		
b Depletion (Preparer Use Only) .....		