

# Accounting Associates, Inc

## DAY CARE INCOME and EXPENSE WORKSHEET

YOUR NAME \_\_\_\_\_

YEAR \_\_\_\_\_

NAME OF DAY CARE BUSINESS \_\_\_\_\_

SS # or Federal ID # \_\_\_\_\_

ADDRESS (if different than your residence) \_\_\_\_\_

How many months was this business in operation during the year?

12 Months ☐ OR From \_\_\_\_\_ To \_\_\_\_\_

Were you still in business on December 31st ?

Yes ☐ No ☐

### DAY CARE INCOME

INCOME DIRECTLY FROM PARENTS	FOOD PROGRAM PAYMENTS:
PAYMENTS FROM GOVERNMENT AGENCIES	Total received
CASH GIFTS FROM PARENTS	Amount for your children
SALES OF EQUIPMENT USED FOR DAY CARE	Amount for others
AND IN THE PAST	Other income

### OFFICE IN HOME (if licensed, or not required to be)

Date Home Acquired	
Total Cost	
Cost of Land	
Cost of Improvements	
Square Footage of Home	
Square Footage Used for Day Care (regularly)	
Square Footage Used for Day Care (exclusively)	

~ If your work hours are irregular, you may claim the hours that you advertise as business hours as long as you actually care for children all of those hours at least some days during the year.

~ Keep a daily log with "Time In and Time Out" entries.

~ In addition to the hours spent on Day Care, you may claim the time spent

HOME RELATED EXPENSES	100% Day Care	Partial
Real Estate Taxes		
Mortgage Interest		
Casualty Loss		
Electricity		
Heat		
Insurance - General Policy		
Insurance - Day Care Rider		
Repairs / Maintenance		
Water / Sewer / Garbage / Cable TV		
Rent Paid - if you are a renter		
Other (specify)		

on Day Care related jobs such as:

\_\_\_\_\_ cleaning up after children  
 \_\_\_\_\_ food preparation  
 \_\_\_\_\_ record keeping  
 \_\_\_\_\_ planning and preparation  
 \_\_\_\_\_ other (specify) \_\_\_\_\_

\_\_\_\_\_ DAY CARE hours per day

\_\_\_\_\_ Number of days during the year when children were in your care

\_\_\_\_\_ If hours vary, total of hours for year

IN CASE OF AN AUDIT, THESE RECORDS WILL BE REQUIRED.

**AUTO EXPENSE:** Keep records of mileage for Day Care meetings, shopping trips for supplies, banking, educations, taking children home, to doctor, or to events.

If you take expense on mileage basis, complete line 1-10.

1. Year & Make of Auto (Bring in purchase/sale papers) \_\_\_\_\_
2. Date Purchased: Month, Date, Year \_\_\_\_\_
3. Ending Odometer Reading: December 31 \_\_\_\_\_
4. Beginning Odometer Reading: January 1 \_\_\_\_\_
5. Total Miles Driven: Lines 3 less Line 4 \_\_\_\_\_
6. Total Day Care Miles in Line 5 (do you have evidence to support?) \_\_\_\_\_
7. Daily Round Trip Miles (if Day Care not in your home) \_\_\_\_\_
8. Parking and Tolls \_\_\_\_\_
9. Licenses and Taxes (not sales tax) \_\_\_\_\_
10. Interest (continue below if you take actual expense) \_\_\_\_\_
11. Gasoline, oil, lube, repairs, tires, batteries, insurance, etc. \_\_\_\_\_
12. Lease (fair market value at time of lease \$ \_\_\_\_\_)
13. Other \_\_\_\_\_

### FOOD

Your total grocery bill \_\_\_\_\_

(In a audit, you must prove a reasonable amount spent for personal.)

Amount spent on Day Care \_\_\_\_\_

IRS has used the federal food program allowance to determine cost of food provided to the children. List below the number of all meals served during year in your home, not just those reimbursed - plus cost of meals purchased in a restaurant, etc.

BREAKFAST	Total Count	_____
LUNCHES	Total Count	_____
DINNERS	Total Count	_____
AM SNACKS	Total Count	_____
PM SNACKS	Total Count	_____
Cost of Meals Purchased in Restaurant		_____



### BUSINESS EXPENSES (continued)

ADVERTISING/PROMOTION: Newspapers ads, business cards, Day Care t-shirts/sweatshirts, etc.				WAGES (bring your copy of W/2s/941s if they have been filed)	
INSURANCE: Business Liability				Wages to spouse (subject to Payroll tax)	
INTEREST: On items used for day care only				Children under 18 (not subject to FICA)	
Paid to financial institution				Other Wages	
Day Care only credit card				BANK CHARGES/OVERDRAFTS: Business account only - cost of printed checks, service charges.	
LEGAL & PROFESSIONAL: Day care only attorney or accountant fees				CLOTHES: For Day Care Children - caps, mittens, diapers, etc.	
OFFICE SUPPLIES: Postage, stationary, pens, pencils, small office equipment, Christmas or birthday cards, Day Care record books, calendars				DUES & PUBLICATIONS: Day Care licenses, assn. dues, Day Care magazines, for you or children.	
RENT: Building (if Day Care not in home)				EDUCATION: Workshop registration, books, supplies	
REPAIRS and MAINTENANCE				FOOD: (see other side)	
SUPPLIES: Household cleaning supplies, hand soap, tissues, paper towels, paper cups, plates, disposable cutlery, etc.	100%	Shared		GIFTS: For Day Care children and true employees - Christmas, Easter, Birthday, etc.	
Activity or children's supplies, games, toys, crayons, craft items				LAUNDRY & CLEANING: Professional cleaning of furniture, carpeting, drapes: only a % will be allowed unless you can show that Day Care was 100% responsible for cleaning.	
TAXES: Real Estate				Directly related to Day Care	
TRAVEL & ENTERTAINMENT: Costs for entertainment of parents, tickets to events, etc.				Partially related to Day Care	
DOCUMENT WHO, WHEN, WHY				UNIFORMS: Furnished to employees & for yourself	
UTILITIES & TELEPHONE				OTHER EXPENSES: (not listed elsewhere)	
Telephone (business line - if you have one)					
Personal Phone (base phone cost not deductible)					
Extra Extension (phone options for Day Care)					
Long Distance costs for Day Care					

### MAJOR PURCHASED and IMPROVEMENTS

(Computers, office equipment, furnishings)

Item Purchased	Date Purchased	Cost	Item Purchased	Date Purchased	Cost

**CHECK LAST YEAR'S DEPRECIATION FORM TO SEE IF ALL ITEMS ARE CURRENT**

\* 1099s: Amounts of \$600.00 or more paid to individuals (not corporations) for rent, interest, or services rendered to you in your business, require information returns to be filed by payer.

~ You are required to withhold tax on the payment if recipient does not furnish his/her social security number.  
~ Due date of form is January 31.

Name	Address	Social Security #	Amount	Purpose of Payment

I certify that the amounts shown are true and correct. \_\_\_\_\_

Signature

# BUSINESS WORKSHEET FOR YEAR \_\_\_\_\_

Name \_\_\_\_\_

## INCOME

Gross Receipts or Sales	\$	Cost of Goods Sold	\$
Federal Gas Tax Refund	\$	Returns & Allowances	\$
State Gas Tax Refund	\$	"Other" Income	\$

## EXPENSES

Advertising	\$	Rent or Lease--Other Property	\$
Bad Debts from sales or services	\$	Repairs & Maintenance	\$
Car & Truck Expenses	\$	Supplies	\$
Commissions and Fees	\$	Taxes & License	\$
Depletion	\$	Travel Expenses	\$
Depreciation & Section 179	\$	# of Days Away Overnight	
Employee Benefit Programs	\$	Meal Expense	\$
Insurance	\$	Entertainment Expense	\$
*Interest--Mortgage	\$	Utilities	\$
*Interest--Other	\$	Wages	\$
Legal & Professional Services	\$	Other--	\$
Office Expense	\$	Other--	\$
Pension & Profit-Sharing	\$	Other--	\$
Rent or Lease--Vehicles, Equip.	\$	Other--	\$

## COST OF GOODS SOLD

Method used to value inventory (check one)    Cost    Lower of Cost or Market    Other

Inventory at Beginning of Year	\$
Cost of Items Less Personal Use	\$
Cost of Labor. (Not including amounts paid to yourself)	\$
Material and Supplies	\$
Other Costs	\$
<b>Inventory at End of Year</b>	\$

## INFORMATION ON YOUR VEHICLE

Date Placed in Service for Business?	Total # of Miles Driven:
Do you have another vehicle for personal use?	Business miles:
Was your vehicle available for personal use?	Commuting miles:
Do you have evidence to support your deduction?	Other miles:

**\*BRING IN 1099s/1098s FOR INTEREST PAID  
SEE OTHER SIDE**

**SEE OTHER SIDE**



# BUSINESS WORKSHEET FOR YEAR \_\_\_\_\_

ASSETS PURCHASED				
(bring purchase or trade papers)				
	DATE	DESCRIPTION	NEW/ USED	COST
1				\$
2				\$
3				\$
4				\$
5				\$
6				\$
7				\$
8				\$
9				\$
10				\$

ASSETS SOLD OR TRADED				
(bring purchase or trade papers)				
	DATE	DESCRIPTION	NEW/ USED	COST
1				\$
2				\$
3				\$
4				\$
5				\$
6				\$
7				\$
8				\$
9				\$
10				\$

SEE OTHER SIDE

# RENTAL PROPERTIES WORKSHEET

PROPERTY DESCRIPTION		PROPERTY DESCRIPTION		PROPERTY DESCRIPTION	
AMOUNTS		AMOUNTS		AMOUNTS	
<b>GROSS INCOME</b>		<b>GROSS INCOME</b>		<b>GROSS INCOME</b>	
<b>EXPENSES</b>		<b>EXPENSES</b>		<b>EXPENSES</b>	
ADVERTISING		ADVERTISING		ADVERTISING	
AUTO-MILEAGE		AUTO-MILEAGE		AUTO-MILEAGE	
CLEANING & MAINT		CLEANING & MAINT		CLEANING & MAINT	
SUPPLIES		SUPPLIES		SUPPLIES	
EQUIP RENTAL		EQUIP RENTAL		EQUIP RENTAL	
YARD WORK, SNOW REMOVAL		YARD WORK, SNOW REMOVAL		YARD WORK, SNOW REMOVAL	
COMMISSIONS		COMMISSIONS		COMMISSIONS	
INSURANCE		INSURANCE		INSURANCE	
INTEREST		INTEREST		INTEREST	
LEGAL & ACCOUNTING		LEGAL & ACCOUNTING		LEGAL & ACCOUNTING	
OFFICE SUPPLIES		OFFICE SUPPLIES		OFFICE SUPPLIES	
REPAIRS		REPAIRS		REPAIRS	
ROOFING		ROOFING		ROOFING	
TAXES		TAXES		TAXES	
OTHER		OTHER		OTHER	
OTHER		OTHER		OTHER	
OTHER		OTHER		OTHER	
<b>UTILITIES</b>		<b>UTILITIES</b>		<b>UTILITIES</b>	
HEAT		HEAT		HEAT	
WATER		WATER		WATER	
ELECTRICITY		ELECTRICITY		ELECTRICITY	
TELEPHONE		TELEPHONE		TELEPHONE	

SEE OTHER SIDE

## RENTAL PROPERTIES WORKSHEET

ASSETS PURCHASED DESCRIPTION	DATE PURCHASED	AMOUNT OF PURCHASE
EXAMPLE: Water heater, carpet, furnace Mark new or used		



# Rent Certificate

Wisconsin Department of Revenue

# 2019

**NOTE:** • Attach to Schedule H or H-EZ  
• Alterations (whiteouts, erasures, etc.) or errors **void** this rent certificate.  
• Only attach rent certificate if filing a homestead credit claim



■ **Renter (Claimant) – Enter Social Security Number AFTER your landlord fills in section below and signs.**

Legal last name	Legal first name	M.I.	Social security number	
Address of rental property (property must be in Wisconsin)		City	State	Zip

Time you actually lived at this address in 2019 From                     2019 To                     2019  
M M D D M M D D

Do NOT sign your rent certificate.

If your landlord won't sign, complete fields above and below and lines 1 to 8, attach rent verification (*see instructions*), and check here. ☐

■ **Landlord or Authorized Representative**

Name of property owner		Telephone number (    )	
Address	City	State	Zip

- 1 Is the rental property a long-term care facility, CBRF, or nursing home? 1 ☐ Yes ☐ No
- 2a Is the above rental property subject to property taxes? 2a ☐ Yes ☐ No
- b If 2a is "No" and you are a sec. 66.1201 municipal housing authority that makes payments in lieu of taxes, check here ..... 2b ☐
- 3 Is this certificate for rent of a mobile/manufactured: a Home? 3a ☐ Yes ☐ No  
b Home site/Lot? 3b ☐ Yes ☐ No
- c Mobile or manufactured home taxes or municipal permit fees you collected from this renter for 2019 ..... 3c           .00
- 4a Total rent collected for this rental unit for 2019 – do NOT include amounts received directly from a governmental agency, security deposits, or late fees ..... 4a           .00
- b If monthly rent paid didn't change during 2019, enter monthly rent paid ..... 4b           .00
- c If monthly rent changed during 2019, enter rent paid for each month below. Do not include security deposits or late fees.
- |                             |                            |                            |                            |
|-----------------------------|----------------------------|----------------------------|----------------------------|
| Jan. <u>          </u> .00  | Feb. <u>          </u> .00 | Mar. <u>          </u> .00 | Apr. <u>          </u> .00 |
| May <u>          </u> .00   | June <u>          </u> .00 | July <u>          </u> .00 | Aug. <u>          </u> .00 |
| Sept. <u>          </u> .00 | Oct. <u>          </u> .00 | Nov. <u>          </u> .00 | Dec. <u>          </u> .00 |
- 5 Number of occupants in this rental unit – do NOT count spouse or children under 18 ..... 5
- 6 This renter's share of total 2019 rent ..... 6           .00
- 7 Value of food and services provided by landlord (this renter's share) ..... 7           .00
- 8a Rent paid for occupancy only – Subtract line 7 from line 6 ..... 8a           .00
- b Was heat included in the rent? ..... 8b ☐ Yes ☐ No

■ I certify that the information shown on this rent certificate is true, correct, and complete to the best of my knowledge.

Signature (by hand) of landlord or authorized representative	Date	Print name (must match signature)
--	------	-----------------------------------

2019 Rent Certificate	Renter's name	Renter's SSN	Page 2 of 2
Address of rental property			

**■ Shared Living Expenses Schedule** – To be completed by renter **only** if line 5 on page one is 2 or more and each occupant did not pay an equal share of the living expenses.

**Step 1:** List name(s) of other occupants:

---



---

**Step 2:** List the total amount (not the monthly amount) of **all** shared living expenses (rent, food, utilities, and other) paid by all occupants and the amount that you paid:

Shared Living Expenses	Total Paid by All Occupants	Amount You Paid
Rent	1a) .00	1b) .00
Food	2a) .00	2b) .00
Utilities	3a) .00	3b) .00
Other	4a) .00	4b) .00
Total	5a) .00	5b) .00

**Step 3:** Using the amounts listed in Step 2, compute your allowable rent paid for occupancy only:

1 Total rent paid (line 1a)	1	.00
2 Shared living expenses you paid (line 5b)	2	.00
3 Total shared living expenses (line 5a)	3	.00
4 Divide line 2 by line 3. Fill in decimal amount	4	.
5 Multiply line 1 by line 4	5	.00
6 Value of food and services provided by landlord (line 7 of page 1)	6	.00
7 Subtract line 6 from line 5. This is your allowable rent. Fill in here and on the applicable rent line of Schedule H or Schedule H-EZ	7	.00

**Instructions for Renter (Claimant)**

Complete all fields in the "Renter (Claimant)" section except the social security number. Then give to your landlord to complete and sign.

If your landlord won't sign, place a checkmark in the designated area. Complete the "Landlord or Authorized Representative" section, and attach a copy of each canceled check or bank money order you have to verify your rent. Any portion not verified will not be allowed.

**Note:** Do NOT sign the rent certificate yourself. Rent certificates signed by you or someone other than the landlord or his/her authorized representative will not be accepted.

After your landlord returns the completed rent certificate, enter your social security number and then fill in the allowable amounts from lines 3c and 8a (or line 7 of the above Shared Living Expenses Schedule – see instructions below) on Schedule H or H-EZ, as appropriate.

**Renter Instructions for Shared Living Expenses Schedule**

Complete this schedule if line 5 of the rent certificate shows 2 or more and each occupant did not pay an equal share of the living expenses. All lines on the schedule must be filled in. If all lines on the schedule are not filled in, paid rent will be divided by the number of occupants.

**Instructions for Landlord/Authorized Representative**

**Lines 2a and 2b** If you checked "No" on line 2a, do **not** complete the rent certificate unless line 2b applies.

**Line 4a** Fill in the total rent collected from all occupants for this unit for the time occupied by this renter in 2019. Include any separate amounts the renter paid to you for items such as parking, a garage, utilities, appliances, or furnishings. Do not include rent for a prior year, late fees, security deposit paid during the year, or amounts you received directly from a governmental agency through a subsidy, voucher, grant, etc., for the unit (except amounts an agency paid as a claimant's representative payee).

**Line 5** Fill in the number of adult occupants who lived in this rental unit during the rental period. Do not count the renter's spouse or children under age 18 as of December 31, 2019.

**Line 7** Fill in this renter's share of the value of food and personal services (medical, laundry, transportation, counseling, grooming, recreational, therapeutic, etc.) you provided for this rental unit.

**Signature** Review the rent certificate to be sure that all applicable fields and lines have an entry. Sign (by hand) and date, print your name, and return the rent certificate to the renter. Only an original signature is acceptable.

**Applicable Laws and Rules**

This document provides statements for interpretations of the following provisions of Wisconsin Statutes in effect as of October 15, 2019: Chapter 71, Wis. Stats.

Laws enacted and in effect after October 15, 2019, new administrative rules, and court decisions may change the interpretations in this document. Guidance issued prior to October 15, 2019, that is contrary to the information in this document is superseded by this document, pursuant to sec. 73.16(2)(a), Wis Stats.





Operation Name _____		Income & Expense for _____	
<b>Income</b>		<b>Cash Operating Expenses</b>	
Corn		Car & Truck (actual)	
Oats		Farm miles	
Soybeans		Chemicals	
Hay		Conservation	
FSA Program		Custom Hire	
CRP Program		Employee Benefit Programs	
Crop Insurance Received		Feed	
		Fertilizer & Lime	
Milk		Freight & Trucking	
Bull Calves		Gas, Fuel, Oil	
Feeder Cattle		Insurance (not health)	
Fat Cattle		Interest (mortgage)	
Heifers (breeding stock, under 2 yrs)		Interest (other farm)	
Cull Cows (over 2 yrs)		Labor Hired	
Bulls, Other Breeding Stock under 2 yrs		Rent-Land, Animals	
Bulls, Other Breeding Stock over 2 yrs		Rent-Machinery, Equipment	
		Repair & Maintenance	
Feeder Pigs & Butcher Hogs		Seed & Plants	
Sows (under 2 yrs)		Storage & Warehousing	
Cull Sows (over 2 yrs)		Supplies	
Boars, Other Breeding Stock under 2 yrs		Real Estate Taxes	
Boars, Other Breeding Stock over 2 yrs		Taxes (Other)	
		Utilities	
Wool		Vet, Breeding, Medicine	
Market Wethers		Accounting/Legal	
Ewes (under 2 yrs)		Advertising	
Cull Ewes (over 2 yrs)		Bank Charges	
Rams, Other Breeding Stock under 2 yrs		Dues	
Rams, Other Breeding Stock under 2 yrs		Milk Testing	
		Other	
Patronage Dividends			
CCC Loans			
Custom Hire Income			
Other		# Gallons Non-Hwy Gasoline (if you paid excise tax)	
<b>Capital Purchases</b>			
Kind of Property	Date Purchased	Cost	New/Used
<b>Livestock Purchased This Year for Resale Next Year</b>		Cost	# Head
<b>Machinery, Equipment, Land Sold</b>			
Kind of Property	Date Sold	Sale Price	

## PERSONAL ITEMIZED DEDUCTIONS WORKSHEET

### NON - BUSINESS

#### Medical Expenses (Not Flexed)

Health Insurance (Non Pre-Tax)	\$
Long Term Care Insurance	\$
Dental Insurance	\$
Prescriptions (no over-counter)	\$
Doctors	\$
Dentists	\$
Vision Expenses	\$
Medical Miles	\$
Other:	\$
	\$
	\$
	\$
	\$
	\$

#### Taxes

##### Real Estate:

Home	\$
Second Home	\$
Other	\$

##### Personal Property:

Other	\$
-------	----

#### Interest

Home Mortgage Interest	\$
Second Mortgage Interest	\$
Points Paid	\$
Home Equity Loan Interest	\$
Investment Interest	\$

\*If you refinanced or purchased your home this year, please bring in loan documents

#### Contributions

Cash Contributions for which you have receipts, cancelled checks, payroll deductions, etc.

Name	Amount
	\$
	\$

Other Cash Contributions which you have no receipts, may need written log or other record

Name	Amount
	\$
	\$

Non-Cash items: Fair market value on clothing, furniture, appliances: List organization, item, & value. (If over \$250, must have receipts and detailed information) **For payroll deductions, you must provide pay stub or W2 AND pledge card showing name of donee organization.**

Name	Amount
	\$
	\$

Name	Amount
	\$
	\$
	\$

Mileage

#### DEDUCTIBLE

Churches, synagogues, & other religious org.  
 Federal, State, Local Governments for public purposes  
 Non-profit schools & hospitals  
 Public parks & recreational facilities  
 Charitable non-profit org. e.g. Salvation Army, Red Cross, Goodwill, Scouts, Etc.  
 War veterans' groups  
 Having an exchange student live with you (\$50/month)  
 Receipts are needed for contributions of \$250 or more

#### NOT DEDUCTIBLE

Civic leagues, social & sports clubs, labor unions, chambers of commerce  
 Most foreign organizations  
 Groups run for profit  
 Groups whose purpose is to lobby  
 Homeowner's associations  
 Individuals (no matter how needy they are)  
 Cost of raffle, bingo or lottery tickets  
 Dues paid to country clubs, lodges, etc.  
 Value of your time or services  
 Value of blood given to a blood bank



## 2019 Wages Paid & Tax Payment Record

We recommend return of this information by January 20, 2020 to allow time to prepare your W2s by the due date.  
List all Wages Paid to Employees during 2019. If Employee is your child, please list age of child.

If you make bonus payments to your employees, please be sure to include these payments in your payroll records. **Small gifts**, like turkeys, wine, or flowers are generally considered nontaxable *de minimus* fringe benefits (with low value, given infrequently). **Gift certificates (even small amounts)** are considered like cash and are taxable wages. So the gift of a turkey is not taxable, but a gift certificate for a turkey is taxable. If you have questions, please give us a call.

Legal Business Name: \_\_\_\_\_ FEIN: \_\_\_\_\_

Address: \_\_\_\_\_ City, State, Zip: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Email address: \_\_\_\_\_

Phone Number: \_\_\_\_\_ Alternate Phone #: \_\_\_\_\_

Employee Name: Address: SS #:	Gross Wages	FICA (SS) Withheld	Medicare Withheld	Federal Withheld	State Withheld	Net Pay

Number of Workers Employed during March: \_\_\_\_\_

List Dates and Amounts of Total Employment Taxes deposited (paid) for 2019 with federal tax deposit confirmation.

Date	Amount Pd	Date	Amount Pd	Date	Amount Paid	Date	Amount Paid
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

The following information is needed for your Form 943 if your total gross wages is \$2,000 or more:

	Gross Wages per Month	Federal Tax withheld for Month (don't include FICA)		Gross Wages per Month	Federal Tax withheld for Month (don't include FICA)
Jan			Jul		
Feb			Aug		
Mar			Sept		
Apr			Oct		
May			Nov		
Jun			Dec		

Signed \_\_\_\_\_ Date \_\_\_\_\_

This information is complete and accurate, to the best of my knowledge, for preparation of my 2019 Form W2(s) and W3.

**NOTE: 1099 forms also have a January 31 due date. Please use our 2019 Form 1099 Worksheet to summarize this information.** \*We process First in, First out method. Please sign this form & bring or mail your information to us ASAP so we can process your forms timely! Thank you.

## 2019 FORM 1099 Worksheet

We recommend return of this information by January 20, 2020 to allow time to prepare your 1099s by the due date.

**Legal Business Name:** \_\_\_\_\_ **FEIN or SS:** \_\_\_\_\_

**Address:** \_\_\_\_\_ **City, State, Zip:** \_\_\_\_\_

**Contact Name:** \_\_\_\_\_ **Email address:** \_\_\_\_\_

**Phone Number:** \_\_\_\_\_ **Alternate Phone #:** \_\_\_\_\_

**INTEREST:** Include interest payments made to individuals that totaled \$600 or more during 2019.

Do not include payments to banks, lending institutions or federal agencies.

**RENT:** List all those to whom you paid rents (for farm/business purposes) that totaled \$600 or more during 2019.

**MACHINE HIRE/CUSTOM WORK/OTHER SERVICES (including veterinary services):** List all to whom you paid \$600 or more during 2019.

Name and Address (Payee--Whom Paid)	Payees SS # or FEIN #	INTEREST PAID	RENT PAID	MACHINE HIRE/ CUSTOM WORK/OTHER
	SS # _____ FEIN # _____	\$ _____	\$ _____	\$ _____
	SS # _____ FEIN # _____	\$ _____	\$ _____	\$ _____
	SS # _____ FEIN # _____	\$ _____	\$ _____	\$ _____
	SS # _____ FEIN # _____	\$ _____	\$ _____	\$ _____
	SS # _____ FEIN # _____	\$ _____	\$ _____	\$ _____

☐ I will pick up my recipient copies.

☐ I would like Accounting Associates, Inc. to mail my recipient copies.

Signed \_\_\_\_\_ Date \_\_\_\_\_

This information is complete and accurate, to the best of my knowledge, for preparation of my 2019 Form 1099(s) and 1096.

**NOTE: Employee W-2 forms and corresponding 940, 941, 943, and 944 forms also have a January 31 due date. Please use our 2019 Wages Paid Worksheet to summarize this information. \*We process First in, First out method. Please sign this form & bring or mail your information to us ASAP so we can process your forms timely! Thank you.**



# Request for Taxpayer Identification Number and Certification

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ► _____	
	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>	
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code		
7 List account number(s) here (optional)		

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-			-		
or									
Employer identification number									
				-					

## Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►
-----------	----------------------------	--------

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
  - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
  - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
  - Form 1099-S (proceeds from real estate transactions)
  - Form 1099-K (merchant card and third party network transactions)
  - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
  - Form 1099-C (canceled debt)
  - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

## OFFICE IN HOME

Date Acquired Home	
Total Cost	
Cost Of Land	
Cost Of Improvements	
Sq. Footage Of Home	
Sq. Footage Of Office Area	
Rent Paid (If You Rent)	
Mortgage Interest	
Real Estate or Personal Property Taxes	
Utilities/Garbage	
Insurance	
Repairs/Maintenance	
Hours Used Per Week (Day Care)	
Other Expense (List)	