



Westmoreland CARES

Small Business Support Grant Program



APPLICATION CHECKLIST

Enter Business Name from W-9:

1. Amount of grant applied for: _____ Option A and/or B? _____

2. ☐ Did you complete this application checklist?

3. ☐ Did you answer all application questions?

4. ☐ Did you complete and sign the application certification?

5. ☐ Did you attach all required documents with your application?

☐ Form W-9, completed and signed.

☐ 2018 Federal Tax Return AND

☐ 2019 Federal Tax Return

For both years: If you file via Form 1040: submit only pages 1 & 2, along with Schedule C

If you file via Form 1065: submit only page 1

If you file via Form 1120, submit only page 1

☐ January 1, 2019 to October 31, 2019 Income statement (profit and loss statement)

☐ January 1, 2020 to October 31, 2020 Income statement (profit and loss statement)

☐ Additional documentation to support a loss due to COVID-19 (i.e. include canceled contracts as a result of COVID-19).

☐ Invoices to support COVID-19 related expenses if applying under Option B.

For Economic Growth Connection Use Only:



Westmoreland CARES

Small Business Support Grant Program



Round 2 - November 2020

INSTRUCTIONS

Applications can be submitted starting November 13, 2020. No applications will be accepted over the weekend.

Applicants should **HAND-DELIVER** applications to Economic Growth Connection, 40 N. Pennsylvania Avenue, 5th Floor, Greensburg, PA 15601. Applications may be submitted by mail. This program is first-come, first-serve and applications will be time-stamped upon receipt. Postmarks do not signify time-stamp or acceptance. Office hours for acceptance will be Monday to Friday 9 am to 4 pm ONLY.

Please submit all required attachments as part of the application. DO NOT SUBMIT originals; no documentation will be returned.

INCOMPLETE APPLICATIONS **WILL NOT** BE CONSIDERED.

APPLICATION REQUIRED SUBMISSIONS

Completed application checklist.

Completed and signed application form.

Completed Form W-9

2018 AND 2019 Federal tax returns. If you file via:

Form 1040: submit only pages 1 and 2, along with Schedule C

Form 1065: submit only page 1

Form 1120: submit only page 1

Income statement (profit and loss statement) for January 1 to October 31, 2019 AND 2020

Additional documentation to support a loss due to COVID-19 (i.e. include contracts canceled as a result of COVID-19).

BUSINESS INFORMATION

1. Business Name:

Business Physical Address:

City, State, Zip Code:

Contact Name:

Contact Email Address:

Contact Phone Number:

2. Is your business a for-profit business?

☐

Yes

☐

No

3. Please describe what your business does. Your response should be limited to no more than three sentences.

4. Specifically describe how the COVID-19 public health crisis has impacted your business. Your response should include how long your business was closed, or if partially closed, the extent to which your operation was affected and any modifications you made to operate. Your response should be limited to no more than five sentences.

5. Describe how the grant funds will be used. Your response should be limited to no more than five sentences.

6. Disclose the sources and amounts of any publicly-funded grant COVID-19 disaster relief funding received.

Funding Opportunity

Amount received to date

☐

Westmoreland CARES Small Business Grant Round 1

☐

Economic Injury Disaster Loan (EIDL) Grant Funding

☐

Paycheck Protection Program (PPP) Funding

☐

COVID-19 Statewide Small Business Assistance (CDFI)

☐

Other:

7. Does your business employ fewer than 100 total employees?

☐

Yes

☐

No

8. How many employees did your business employ as of March 1, 2020? (enter number)

☐

Full time

☐

Part time

☐

Contract/1099/temporary

9. How many employees did your business employ as of October 1, 2020? (enter number)

☐

Full time

☐

Part time

☐

Contract/1099/temporary

10. Is your business headquartered in Westmoreland County? ☐ Yes ☐ No
11. Does your business have physical location(s) in Westmoreland County? ☐ Yes ☐ No
12. Has your business complied with Pennsylvania's phased opening restrictions?
☐ Yes ☐ No
13. Is the business 51% or more:
☐ Minority owned ☐ Woman owned ☐ Veteran owned

GRANT REQUEST AND SUPPORTING INFORMATION

The Westmoreland County Board of Commissioners has authorized Round 2 of the Westmoreland County Small Business Support Grant Program. The program will provide up to \$25,000, or 25%, of calculated revenue loss due to COVID-19, whichever is less, from March 1, 2020 to October 31, 2020 OR up to \$25,000 of eligible and supported expenses related to COVID-19 to small businesses within Westmoreland County that have been negatively impacted by the COVID-19 public health crisis. Businesses are encouraged to complete both revenue loss and expenses to ensure the best opportunity for a successful result.

Businesses which experienced a gain in revenue over the prior period, or which are less than two years old must apply using Option B. If you purchased an existing business in the prior two years and have access to prior financial information, including tax returns, you may apply under either Option A or Option B. Otherwise, you must apply

OPTION A: CHANGE IN REVENUE

How much has your business revenue decreased from January 1, 2020 to October 31, 2020 compared to the same period last year?

Gross revenue for January 1, 2019 to October 31, 2019:

Gross revenue for January 1, 2020 to October 31, 2020:

Amount of Westmoreland CARES Small Business Grant Round 1 funding (from #6 above):

Amount of other publicly-funded COVID-19 disaster relief (from #6 above):

Revenue difference, net of grant funding:

25% of revenue difference:

OPTION B: COVID-19 RELATED EXPENSES

Did your business incur specific expenses related to the COVID-19 public health crisis from March 1, 2020 to the date of the application submission?

☐ No

☐ Yes

If yes, how much?

Amount of Westmoreland CARES Small
Business Grant Round 1 funding (from #6
above):

Amount of publicly-funded COVID-19
disaster relief (from #6 above):

Expense total, net of grant funding:

***Invoices MUST be submitted. Nonexclusive examples of COVID-19 related expenses include:**

- Operating costs (payroll, unemployment compensation costs)
- Utilities, cable, internet, phone (excluding personal residence)
- Mortgage interest / rent (excluding personal residence, including equipment leases)
- Interest on loans
- Working capital expenses for purpose of reopening after full or partial closure
- Sanitizing / disinfecting products and/or services
- Cost of business interruption
- Purchase of equipment to facilitate social distancing measures (i.e. signage, plastics, outdoor dining equipment)
- Personal protective equipment
- Purchase of equipment and/or software to improve telework capabilities
- Perishable product loss as a result of business closure or partial shutdown

Which option(s) are you applying for grant funds under? ☐ Option A ☐ Option B

What is the amount of grant funding you are applying for?

CERTIFICATION

An authorized representative of the applicant and businesses receiving grant funds must certify under penalty of perjury and fines pursuant to 18 Pa. C.S. § 4904 (relating to unsworn falsification to authorities) to all of the below:

I acknowledge that I am an owner or authorized by the owners of the business to submit this application, and that all of the information is true and correct to the best of my ability as of the date of this application.

If the grant award is subject to taxation, I acknowledge that the business is responsible for any reporting requirement and tax payment obligation at the state and federal level.

I acknowledge that it is the responsibility of a grantee to use and report on all funds appropriately.

I acknowledge that the County intends to fund this program with funds received from the Commonwealth of Pennsylvania under the COVID-19 County Relief Block Grant.

I acknowledge that if awarded funding that a contract will need to be executed with the County of Westmoreland in order to receive grant funds.

I acknowledge that applicants and grantees for this program are responsible for following the rules, regulations and contract stipulations of loan and grant programs regardless of the source of funds.

I certify that the applicant is not an ineligible entity listed below:

- Businesses that did not experience revenue loss due to COVID-19 and/or businesses that have no additional costs associated with the coronavirus pandemic
- Passive businesses such as commercial or residential landlords.
- Government or government-owned entities.
- Non-Profits and for-profit businesses with a direct tie to a non-profit.
- Private clubs/businesses that limit membership for reasons other than capacity.
- Businesses primarily engaged in lobbying or political activities.
- Businesses NOT compliant with all federal, state & local laws, including those pertaining to taxation.
- Businesses that are delinquent in the payment of real estate taxes.

COVID-19 has had an adverse economic impact and makes this grant request necessary to support the ongoing operations of the applicant including payroll, rent, mortgage, supplies and other operating expenses.

The grant will be used only to cover COVID-19 related costs. I understand that if the funds are knowingly used for unauthorized purposes, the state and federal government may hold me legally liable such as for charges of fraud and any non-compliant business will be ineligible for funding under this program and may be required to return all, or a portion, of the funds awarded.

No funds will be used for any purpose that violates federal, state, and local laws.

Applicant acknowledges that not all applicants will be awarded grants.

The business has been, and must remain, in compliance with all relevant laws, orders, and regulations during the period of the COVID-19 disaster emergency under the Pennsylvania Governor's proclamation dated March 6, 2020, and any and all subsequent renewals. The foregoing includes, but is not limited to, orders by the Governor, Secretary of Health, or other Commonwealth officials empowered to act during the emergency. Any non-compliant business will be ineligible for funding under this program and may be required to return all, or a portion, of the funds awarded.

The information provided in this application and the information provided in all supporting documents and forms is true and accurate in all material respects. I understand that knowingly making a false statement to obtain a grant from Commonwealth of Pennsylvania is punishable under state and federal law, including under 18 USC 1001 and 3571 by imprisonment of not more than five years and/or a fine of up to \$250,000; under 15 USC 645 by imprisonment of not more than two years and/or a fine of not more than \$5,000; and, if submitted to a federally insured institution, under 18 USC 1014 by imprisonment of not more than thirty years and/or a fine of not more than \$1,000,000.

I affirm that the attached tax documents are identical to those submitted to the Internal Revenue Service. I also understand, acknowledge, and agree that County of Westmoreland and its authorized representatives can share the tax information with state and federal authorized representatives for the purpose of compliance with federal and state grant requirements and reviews.

I acknowledge that the business must adhere to all applicable federal and state anti-discrimination statutes, regulations and laws including the Pennsylvania Human Relations Act, the Pennsylvania Labor Relations Act, the federal Civil Rights Act of 1964, the Americans with Disabilities Act and the Drug Free Workplace Act of 1988.

Any non-compliant business will be ineligible for funding under this program and may be required to return all, or a portion, of the funds awarded.

I acknowledge that the business must hold the County of Westmoreland and the Commonwealth of Pennsylvania harmless from and indemnify the County and the Commonwealth against any and all claims, demands and actions based or arising out of any activities performed by the business and its employees and agents under the contract; and shall defend any all actions brought against the County and/or Commonwealth based on any such claims or demands.

Signature: _____

Print Full Legal Name: _____

Title: _____

Date: _____

Contact Information

Preferred Phone Number: _____

Email Address: _____

*Fully completed grant application packets should be **HAND-DELIVERED** to Economic Growth Connection, 40 N. Pennsylvania Avenue, Suite 510, Greensburg, PA 15601. Applications may be submitted by mail. This program is first-come, first-serve and applications will be time-stamped upon receipt. Postmarks do not signify time-stamp or acceptance. Office hours for acceptance will be Monday to Friday 9 am to 4 pm ONLY.*

Sample forms follow this application.

Request for Taxpayer Identification Number and Certification

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

► Go to www.irs.gov/FormW9 for instructions and the latest information.

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 one 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) ► _____ Note: 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 not 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.

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.

Request for Taxpayer Identification Number and Certification

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1. REQUIRED

Form to the
ter. Do not
to the IRS.

2. OPTIONAL
If business has
a DBA

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 **one** of the following seven boxes.

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____
Note: 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 **not** 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.

☐ Other (see instructions) ► _____

5 Address (number, street, and apt. or suite no.) See instructions.

6 City, state, and ZIP code

7 List account number(s) here (optional)

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) _____

(Applies to accounts maintained outside the U.S.)

Requester's name and address (or) _____

3. REQUIRED
Select ONE box5-6. REQUIRED
Fill out
completely

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 what to enter.

8. REQUIRED
Only complete
SSN or EIN

Social security number

or
Employer identification number

Part II Certification

Under penalties of perjury, I certify that:

- 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
- 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
- I am a U.S. citizen or other U.S. person (defined below); and
- 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 acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and general other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for line 1.

II. REQUIRED
Sign and Date

Sign
Here

Signature of
U.S. person ►

Date ►

General Instructions

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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.

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- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
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- 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.

Form 1120-S	U.S. Income Tax Return for an S Corporation ▶ Do not file this form unless the corporation has filed or is attaching Form 2553 to elect to be an S corporation. ▶ Go to www.irs.gov/Form1120S for instructions and the latest information.	OMB No. 1545-0123 2019																				
Department of the Treasury Internal Revenue Service																						
For calendar year 2019 or tax year beginning _____, 2019, ending _____, 20																						
A S election effective date B Business activity code number (see instructions) C Check if Sch. M-3 attached <input type="checkbox"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td rowspan="3" style="text-align: center; vertical-align: middle;">TYPE OR PRINT</td> <td style="height: 30px;">Name</td> </tr> <tr> <td style="height: 30px;">Number, street, and room or suite no. If a P.O. box, see instructions.</td> </tr> <tr> <td style="height: 30px;">City or town, state or province, country, and ZIP or foreign postal code</td> </tr> </table>	TYPE OR PRINT	Name	Number, street, and room or suite no. If a P.O. box, see instructions.	City or town, state or province, country, and ZIP or foreign postal code	D Employer identification number E Date incorporated F Total assets (see instructions) \$																
TYPE OR PRINT	Name																					
	Number, street, and room or suite no. If a P.O. box, see instructions.																					
	City or town, state or province, country, and ZIP or foreign postal code																					
G Is the corporation electing to be an S corporation beginning with this tax year? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," attach Form 2553 if not already filed. H Check if: (1) <input type="checkbox"/> Final return (2) <input type="checkbox"/> Name change (3) <input type="checkbox"/> Address change (4) <input type="checkbox"/> Amended return (5) <input type="checkbox"/> S election termination or revocation I Enter the number of shareholders who were shareholders during any part of the tax year _____ J Check if corporation: (1) <input type="checkbox"/> Aggregated activities for section 465 at-risk purposes (2) <input type="checkbox"/> Grouped activities for section 469 passive activity purposes																						
Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.																						
Income	1a Gross receipts or sales 1b Returns and allowances c Balance. Subtract line 1b from line 1a 2 Cost of goods sold (attach Form 1125-A) 3 Gross profit. Subtract line 2 from line 1c 4 Net gain (loss) from Form 4797, line 17 (attach Form 4797) 5 Other income (loss) (see instructions—attach statement) 6 Total income (loss). Add lines 3 through 5	1a 1b 2 3 4 5 6																				
Deductions (see instructions for limitations)	7 Compensation of officers (see instructions—attach Form 1125-A) 8 Salaries and wages (less employment credits) 9 Repairs and maintenance 10 Bad debts 11 Rents 12 Taxes and licenses 13 Interest (see instructions) 14 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562) 15 Depletion (Do not deduct oil and gas depletion.) 16 Advertising 17 Pension, profit-sharing, etc., plans 18 Employee benefit programs 19 Other deductions (attach statement) 20 Total deductions. Add lines 7 through 19 21 Ordinary business income (loss). Subtract line 20 from line 6	7 8 9 10 11 12 13 14 15 16 17 18 19 20 21																				
Tax and Payments	22a Excess net passive income or LIFO recapture tax (see instructions) 22b Tax from Schedule D (Form 1120-S) c Add lines 22a and 22b (see instructions for additional taxes) 23a 2019 estimated tax payments and 2018 overpayment credited to 2019 23b Tax deposited with Form 7004 23c Credit for federal tax paid on fuel (attach Form 4136) 23d Reserved for future use e Add lines 23a through 23d 24 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/> 25 Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed 26 Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid 27 Enter amount from line 26: Credited to 2020 estimated tax ▶ Refunded ▶	22a 22b 22c 23a 23b 23c 23d 23e 24 25 26 27																				
Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.																					
Paid Preparer Use Only	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Signature of officer</td> <td style="width: 20%;">Date</td> <td style="width: 20%;">Title</td> <td style="width: 30%; text-align: center; background-color: #f0f0f0;">SIGN HERE</td> </tr> <tr> <td colspan="4"> May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No </td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%;">Print/Type preparer's name</td> <td style="width: 30%;">Preparer's signature</td> <td style="width: 20%;">Date</td> <td style="width: 20%;">Check <input type="checkbox"/> if self-employed PTIN</td> </tr> <tr> <td>Firm's name ▶</td> <td colspan="2">Firm's EIN ▶</td> <td></td> </tr> <tr> <td>Firm's address ▶</td> <td colspan="2">Phone no.</td> <td></td> </tr> </table>		Signature of officer	Date	Title	SIGN HERE	May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No				Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN	Firm's name ▶	Firm's EIN ▶			Firm's address ▶	Phone no.		
Signature of officer	Date	Title	SIGN HERE																			
May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No																						
Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed PTIN																			
Firm's name ▶	Firm's EIN ▶																					
Firm's address ▶	Phone no.																					

Form 1120-C Department of the Treasury Internal Revenue Service	U.S. Income Tax Return for Cooperative Associations For calendar year 2019 or tax year beginning _____, 2019, ending _____, 20 _____ ▶ Go to www.irs.gov/Form1120C for instructions and the latest information.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2019</div>	
A Check if: (1) Consolidated return (attach Form 851) <input type="checkbox"/> (2) Schedule M-3 (Form 1120) attached <input type="checkbox"/> (3) Form 1120 filed in previous tax year <input type="checkbox"/>	Please type or print Name _____ Number, street, and room or suite no. If a P.O. box, see instructions. _____ City or town, state or province, country, and ZIP or foreign postal code _____	B Employer identification number _____ C Check if: (1) Farmers' tax exempt cooperative <input type="checkbox"/> (2) Nonexempt cooperative <input type="checkbox"/>	
D Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change (5) <input type="checkbox"/> Amended return			
Income	1a Gross receipts or sales _____	b Less returns and allowances _____	c Bal ▶ _____
	2 Cost of goods sold (see instructions—attach Form 1125-A)		
	3 Gross profit. Subtract line 2 from line 1c		
	4 Dividends and inclusions (Schedule C, line 23)		
	5 Interest		
	6 Gross rents and royalties		
	7 Capital gain net income (attach Schedule D (Form 1120))		
	8 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		
	9 Other income (see instructions—attach statement)		
	10 Total income. Add lines 3 through 9		
Deductions (See instructions for limitations on deductions.)	11 Compensation of officers (attach Form 1125-E)		
	12 Salaries and wages (less employment credits)		
	13 Bad debts		
	14 Rents		
	15 Taxes and licenses		
	16 Interest (see instructions)		
	17 Charitable contributions		
	18 Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 562)		
	19 Advertising		
	20 Pension, profit-sharing, etc., plans		
	21 Employee benefit programs		
	22 Section 199A(g) deduction (see instructions)		
	23 Other deductions (attach statement)		
	24 Total deductions. Add lines 11 through 23		
25a Taxable income before adjustments and special deductions. Subtract line 24 from line 10	25a _____		
b Less: deductions and adjustments from Schedule H, line 5	25b _____	25c _____	
26 Less: a Net operating loss deduction (see instructions)	26a _____		
b Special deductions (Schedule C, line 24)	26b _____	26c _____	
Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	Signature of officer _____ Date _____ Title _____ <div style="text-align: center; border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;">SIGN HERE</div>		May the IRS discuss this return with the preparer shown below? See instructions. <input type="checkbox"/> Yes <input type="checkbox"/> No
Paid Preparer Use Only	Print/Type preparer's name _____ Preparer's signature _____ Date _____ Check <input type="checkbox"/> if self-employed PTIN _____ Firm's name ▶ _____ Firm's EIN ▶ _____ Firm's address ▶ _____ Phone no. _____		

Form 1065 Department of the Treasury Internal Revenue Service		U.S. Return of Partnership Income For calendar year 2019, or tax year beginning _____, 2019, ending _____, 20_____. ► Go to www.irs.gov/Form1065 for instructions and the latest information.			OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2019</div>	
A Principal business activity	Type or Print	Name of partnership			D Employer identification number	
B Principal product or service		Number, street, and room or suite no. If a P.O. box, see instructions.			E Date business started	
C Business code number		City or town, state or province, country, and ZIP or foreign postal code			F Total assets (see instructions) \$	

G Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change (5) ☐ Amended return

H Check accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ► _____

I Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year ► _____

J Check if Schedules C and M-3 are attached ☐

K Check if partnership: (1) ☐ Aggregated activities for section 465 at-risk purposes (2) ☐ Grouped activities for section 469 passive activity purposes

Caution: Include **only** trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

Income	1a	Gross receipts or sales					
	1b	Returns and allowances					
	1c	Balance. Subtract line 1b from line 1a					
	2	Cost of goods sold (attach Form 1125-A)					
	3	Gross profit. Subtract line 2 from line 1c					
	4	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)					
	5	Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))					
	6	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)					
Deductions <small>(see instructions for limitations)</small>	7	Other income (loss) (attach statement)					
	8	Total income (loss). Combine lines 3 through 7					
	9	Salaries and wages (other than to partners) (less employment credits)					
	10	Guaranteed payments to partners					
	11	Repairs and maintenance					
	12	Bad debts					
	13	Rent					
	14	Taxes and licenses					
	15	Interest (see instructions)					
	16a	Depreciation (if required, attach Form 4562)					
	16b	Less depreciation reported on Form 1125-A and elsewhere on return					
	16c						
17	Depletion (Do not deduct oil and gas depletion.)						
18	Retirement plans, etc.						
19	Employee benefit programs						
20	Other deductions (attach statement)						
21	Total deductions. Add the amounts shown in the far right column for lines 9 through 20						
22	Ordinary business income (loss). Subtract line 21 from line 8						
Tax and Payment	23	Interest due under the look-back method—completed long-term contracts (attach Form 8697)					
	24	Interest due under the look-back method—income forecast method (attach Form 8866)					
	25	BBA AAR imputed under payment (see instructions)					
	26	Other taxes (see instructions)					
	27	Total balance due. Add lines 23 through 26					
	28	Payment (see instructions)					
	29	Amount owed. If line 28 is smaller than line 27, enter amount owed					
	30	Overpayment. If line 28 is larger than line 27, enter overpayment					

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.

Signature of partner or limited liability company member _____ Date _____

PAID PREPARER USE ONLY

Firm's name ►	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's address ►				
				Phone no.

SIGN HERE this return prepared below?
 See instructions. ☐ Yes ☐ No

Form **1040**Department of the Treasury—Internal Revenue Service
U.S. Individual Income Tax Return

(99)

2019

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

Filing Status☐ Single ☐ Married filing jointly ☐ Married filing separately (MFS) ☐ Head of household (HOH) ☐ Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent. ▶

Your first name and middle initial	Last name	Your social security number
If joint return, spouse's first name and middle initial	Last name	Spouse's social security number
Home address (number and street). If you have a P.O. box, see instructions.		Apt. no.
City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions).		Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county	Foreign postal code
		If more than four dependent names, see instructions and ✓ here ▶

Standard Deduction**Someone can claim:** ☐ You as a dependent ☐ Your spouse as a dependent
☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness****You:** ☐ Were born before January 2, 1955 ☐ Are blind **Spouse:** ☐ Was born before January 2, 1955 ☐ Is blind**Dependents** (see instructions):

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) ✓ if qualifies for (see instructions):	
				Child tax credit	Credit for other dependents
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>

Standard Deduction for—

- Single or Married filing separately, \$12,200
- Married filing jointly or Qualifying widow(er), \$24,400
- Head of household, \$18,350
- If you checked any box under **Standard Deduction**, see instructions.

1 Wages, salaries, tips, etc. Attach Form(s) W-2	1
2a Tax-exempt interest	2a
3a Qualified dividends	3a
4a IRA distributions	4a
c Pensions and annuities	
5a Social security benefits	5a
6 Capital gain or (loss). Attach schedule if required. If not required, check here <input type="checkbox"/>	6
7a Other income from Schedule 1, line 9	7a
b Add lines 1, 2b, 3b, 4b, 4d, 5b, 6, and 7a. This is your total income	7b
8a Adjustments to income from Schedule 1, line 22	8a
b Subtract line 8a from line 7b. This is your adjusted gross income	8b
9 Standard deduction or itemized deductions (from Schedule A)	9
10 Qualified business income deduction. Attach Form 8995 or Form 8995-A	10
11a Add lines 9 and 10	11a
b Taxable income. Subtract line 11a from line 8b. If zero or less, enter -0-	11b

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11320B

Form **1040** (2019)

	12a Tax (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	12a	
	b Add Schedule 2, line 3, and line 12a and enter the total		12b
	13a Child tax credit or credit for other dependents	13a	
	b Add Schedule 3, line 7, and line 13a and enter the total		13b
	14 Subtract line 13b from line 12b. If zero or less, enter -0-		14
	15 Other taxes, including self-employment tax, from Schedule 2, line 10		15
	16 Add lines 14 and 15. This is your total tax		16
	17 Federal income tax withheld from Forms W-2 and 1099		17
	18 Other payments and refundable credits:		
	a Earned income credit (EIC)	18a	
	b Additional child tax credit. Attach Schedule 8812	18b	
	c American opportunity credit from Form 8863, line 8	18c	
	d Schedule 3, line 14	18d	
	e Add lines 18a through 18d. These are your total other payments and refundable credits		18e
	19 Add lines 17 and 18e. These are your total payments		19
Refund Direct deposit? See instructions.	20 If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you overpaid		20
	21a Amount of line 20 you want refunded to you . If Form 8888 is attached, check here <input type="checkbox"/>		21a
	b Routing number: <input type="text"/> c Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings d Account number: <input type="text"/>		
	22 Amount of line 20 you want applied to your 2020 estimated tax	22	
Amount You Owe	23 Amount you owe. Subtract line 19 from line 16. For details on how to pay, see instructions		23
	24 Estimated tax penalty (see instructions)	24	
Third Party Designee (Other than paid preparer)	Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions. <input type="checkbox"/> Yes . Complete below. <input type="checkbox"/> No .		
	Designee's name <input type="text"/>	Phone no. <input type="text"/>	Personal identification number (PIN) <input type="text"/>
Sign Here Joint return? See instructions. Keep a copy for your records.	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.		
	Your signature <input type="text"/>	Date <input type="text"/>	Your occupation <input type="text"/>
	Spouse's signature. If a joint return, both must sign. <input type="text"/>	Date <input type="text"/>	Spouse's occupation <input type="text"/>
	Phone no. <input type="text"/>	Email address <input type="text"/>	
Paid Preparer Use Only	Preparer's name <input type="text"/>	Preparer's signature <input type="text"/>	Date <input type="text"/>
	Firm's name <input type="text"/>	Phone no. <input type="text"/>	PTIN <input type="text"/>
	Firm's address <input type="text"/>	Firm's EIN <input type="text"/>	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed

SCHEDULE C
(Form 1040 or 1040-SR)Department of the Treasury
Internal Revenue Service (99)**Profit or Loss From Business**
(Sole Proprietorship)▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2019
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) ▶

City, town or post office, state, and ZIP code

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶**G** Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses ☐ Yes ☒ No**H** If you started or acquired this business during 2019, check here ☐ Yes ☒ No**I** Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☒ No**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☒ No**Part I Income****1** Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked ☐**2** Returns and allowances**3** Subtract line 2 from line 1**4** Cost of goods sold (from line 42)**5** **Gross profit.** Subtract line 4 from line 3**6** Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)**7** **Gross income.** Add lines 5 and 6**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.**8** Advertising**9** Car and truck expenses (see instructions)**10** Commissions and fees**11** Contract labor (see instructions)**12** Depletion**13** Depreciation and section 179 expense deduction (not included in Part III) (see instructions)**14** Employee benefit programs (other than on line 19)**15** Insurance (other than health)**16** Interest (see instructions):**a** Mortgage (paid to banks, etc.)**b** Other**17** Legal and professional services**18** Office expense (see instructions)**19** Pension and profit-sharing plans**20** Rent or lease (see instructions):**a** Vehicles, machinery, and equipment**b** Other business property**21** Repairs and maintenance**22** Supplies (not included in Part III)**23** Taxes and licenses**24** Travel and meals:**a** Travel**b** Deductible meals (see instructions)**25** Utilities**26** Wages (less employment credits)**27a** Other expenses (from line 48)**b** **Reserved for future use****28** **Total expenses** before expenses for business use of home. Add lines 8 through 27a**29** Tentative profit or (loss). Subtract line 28 from line 7**30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).**Simplified method filers only:** enter the total square footage of: (a) your home:

and (b) the part of your home used for business: . Use the Simplified

Method Worksheet in the instructions to figure the amount to enter on line 30

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see instructions).

- If you checked 32a, enter the loss on both **Schedule 1 (Form 1040 or 1040-SR), line 3** (or **Form 1040-NR, line 13**) and on **Schedule SE, line 2**. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**.

- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

32a ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

