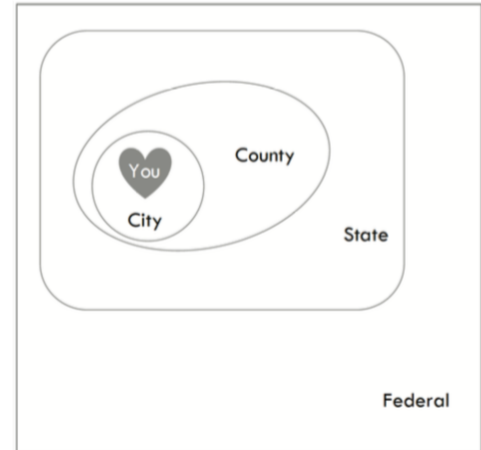


taxes, licenses, and banking in plain English

with Jenny Girl Friday | Red Pencil Conference 2019

a couple of notes upfront:

- ☞ If you get confused, you're not alone!
- ☞ Every level of government wants something from you
- ☞ Each one taxes you on something different
- ☞ Each one has different licencing requirements
- ☞ It gets easier over time and with practice
- ☞ There's help available!
- ☞ Bank accounts can do most of the work for you :)



q & a menu

business deductions

- What can I deduct?
- What are we not allowed to deduct?
- What about items that I use for both personal and business?
- What records do I need to keep?
- What if I don't know what category something is?
- What about mileage?
- Home office?
- Can I deduct pro bono work? Refunds? Donations?

estimated quarterly taxes

- Do I really have to send these in?
- When are they due?
- How do I pay them?
- What happens if I don't pay them?
- How do I figure them out?
- What if I didn't earn very much money?
- What if my earnings have changed drastically from the prior year?
- I heard you didn't have to pay them if you earned under \$----. Is that right?
- How do I report these when filing taxes?
- Are these the same as the WA quarterly taxes?

general

- Do I need an accountant or bookkeeper?
- What is the best way to file taxes?
- Do I need to get an EIN?
- Is the FEIN the same as an EIN?
- How do I get an EIN?

common IRS forms for self-employed folks

1040	W-9
Schedule C	1099-MISC
Schedule SE	1040-ES Payment Voucher

new tax laws

What changed with the new tax laws in 2018?

What about the special deduction for businesses? (Qualified Business Income Deduction)

other taxes

What other taxes do I need to know about?

What does “local tax” mean?

What is B&O tax?

Why do I have to pay taxes to the city, state, and county?

Are they all based on income?

business licenses and llc

What is an LLC?

How does an LLC change my taxes?

Do I need a business license?

What if I do business in other locations?

What if I work from home and my customers are located in other places?

banking

Am I required to get a Business banking account? What's the difference?

Where can I get Business banking accounts? What do they cost?

What's required to open the account?

How do you suggest setting up the accounts?

Why do I need 2 or more Savings accounts?

Does it matter which accounts I use to buy things for my business?

Will bank statements work for deducting expenses?

Do you have any tips or strategies for banking?

tips and strategies

Thriving in self-employment, you must understand money > to understand money,
you have to understand taxes

Always transfer 20-30% into savings

Put important dates in calendar | Plan work time

Write off expenses

Collect stuff - receipts, letters

Send in your EQ\$

Get help—my newsletter, your CPA, partner, friend, colleague

Give yourself time to get it, or choose to outsource forever

You got this!

First year doing IRS taxes for business? Sign up for Sidekick Services for step-by-step help and other reminders.

[Created for Seattlites. Still useful everywhere for IRS deadlines.]

jennygirlfriday.com | seattlebusinessapothecary.com

calculate basic

♥ This form helps you calculate the basic numbers you'll need to file your federal tax return. There are some additional calculations, but they are typically done when filing by the software, the person helping you, or worksheets. If you are using TurboTax, H&R Block, a tax preparer, or accountant, then this is all you need. ♥ If you're using Paper Forms or want to do the math to predict some of your taxes, use the **Calculate Complete** form in addition to this form.

Income		Gross Sales - reported on 1099-MISCs	\$
does NOT include sales tax collected		Gross Sales - reported on 1099-Ks	\$
		Gross Sales - all other (including barter)	\$
		Gross Income Total	\$
<hr/>			
Expenses*	Advertising	website, business cards, flyers, design fees	\$
	Car and Truck	mileage or actual costs, parking fees, ferry, tolls	\$
	Commissions and Fees	official ones, e.g. broker fees	\$
	Contract Labor	independent contractors who not professionals	\$
	Depreciation and Section 179	items, tools that cost over \$100	\$
	Insurance	professional insurance, general liability	\$
	Interest	credit card for biz expenses, business loans	\$
	Legal and Professional	lawyers, accountants, anyone requiring prof. license	\$
	Office expense	paper, ink, folders, notebooks, postage	\$
	Rent or Lease	for office, equipment	\$
	Repairs and Maintenance	computers, tools, equipment	\$
	Supplies	stuff you need for your service or products and books, magazines, professional dues	\$
	Taxes and Licenses	business licenses, B+O tax	\$
	Travel	airfare, lodging, meals during travel	\$
	Meals (Half of \$_____)	meals + entertainment in town	\$
	Utilities	cell phone, Dropbox, wi-fi, percentage of home utilities (if applicable)	\$
	Other - Bank Fees	fees from banks, credit cards, PayPal, Stripe, etc.	\$
	Other - Prof. Development	classes, consulting, conferences, retreats, webinars	\$
	Other - _____		\$
Total Expenses			\$

Home Office	Simplified Option	Multiply square footage _____ x \$5 =	\$
--------------------	-------------------	---------------------------------------	----

Mileage	Grand Total-All Miles		Estimated Qtrly Tax Payments	\$
	Commuting Total			\$
	Personal Total			\$
	Business Total			\$

Reward!

♥
© Jenny Girl Friday
jennygirlfriday.com
seattlebusinessapothecary.com

*Four categories are removed from this form: Depletion, Employee Benefit Programs, Pension + Profit Sharing, Wages

all-at-once prep list

for Filing the Self-Employment Section of IRS Taxes

Working last minute? No problem! The approach here is to find what you can, do your best, get your taxes filed. If, in the future, you discover that you missed something, it's often possible to file an amendment later. This list covers most situations. Some of you may need more info than what's here. This will at least help you cover all the basics. Need more instructions? Go to seattlebusinessapothecary.com/blog. Look for "How to Prep for IRS Taxes". (Disclaimer: this is tax education, not tax advice.) Questions? Email me: jennygirlfriday@gmail.com. Good luck to you!

1 Warm Up

Totally optional, of course. Will make the task more pleasant!

- ♥ Decide how to file: paper, online, tax pro. Get the tool/s, or make appt.
- ♥ Clear table or desk
- ♥ Turn phone off
- ♥ Find fun music/show
- ♥ Set aside 2 - 4 hours, or more
- ♥ Get a beverage
- ♥ Invite a friend/helper
- ♥ Decide on a reward

2 Collect

Any thing you can think of, related to taxes!
Look for both paper and electronic bill/records.
These are prompts. Not all will apply to you!

- ♥ Records from Quickbooks or other software
- ♥ Sales reports from commerce sites (etsy, squarespace, etc.)
- ♥ Bank statements
- ♥ Receipts, Invoices
- ♥ 1099-MISCs, 1099-Ks
- ♥ Bills (phone, wifi, utility)
- ♥ Deposit Slips
- ♥ Mileage record

3 Calculate

→ Fill in whatever applies to you in this section (not all will!).

Income

All 1099-MISCs	\$
All 1099-Ks	\$
All Barter	\$
All Other Paymets	\$
Total Income	\$

Tax Payments - Estimated Quarterlies to IRS

Date + Amounts

1	3
2	4

Expenses

Advertising	\$	Rent/Lease Equipment	\$
Car and Truck	\$	Repairs/Maintenance	\$
Commissions/Fees	\$	Supplies	\$
Contract Labor	\$	Taxes/Licenses	\$
Depr./Section 179	\$	Travel	\$
Insurance	\$	Meals (50%)	\$
Interest	\$	Utilities	\$
Legal/Professional	\$	Other-Bank Fees	\$
Office expense	\$	Other-Prof. Development	\$
Rent/Lease Office	\$	Other - _____	\$
Home Office Sq. Feet		Total Business Miles	

4 Check + Find

- ♥ Look over totals, check the math
- ♥ Look through categories, missing any expenses, info, records?
- ♥ Find any missing documents (receipts, invoices, etc.)
- ♥ Update any totals

5 File!

ProTip: Ask a friend to be your assistant/2nd set of eyes.

- ♥ Report each number that you collected above
- ♥ Put a check next to each one (once reported) to keep track
- ♥ Still have totals left? Look for places to add "Other" costs/income
- ♥ Be sure to report Estimated Quarterly Taxes already paid

6 Store+Reward

- ♥ Print or copy tax return (1040, Schedules C, SE, etc.) - or convert to PDF
- ♥ Collect ALL paperwork, receipts, calculations, reports (paper or online)
- ♥ Put into large manila envelope/box, onto thumbdrive, or in one file
- ♥ Label clearly with TAXES 2018
- ♥ Reward! Get it now, or schedule, order ... whatever. You deserve it!

How to Calculate EQ\$ - BETA Version

for your business income

The Amount for your Estimated Quarterly Tax Payments - to the IRS

This is a **simplified version**. For a more detailed calculation, read about Form 1040-ES on the IRS.gov site. This is an estimate only! You may owe more at the end of the year, OR, you may get a refund. This is NOT tax advice for you. It is for educational purposes only.

Estimated ANNUAL Gross Sales

Total \$ collected from buyers/clients

\$

Never includes
Sales Tax

Estimated Costs of Business

Supplies, business expenses

- \$

Find Profit

Subtract costs from gross sales

= \$

Estimate Annual Tax

Use 30% to be conservative

= \$ x .30

Find amount for EQ\$

Divide tax by 4

= \$ /4

♥ Jenny Girl Friday Seattle's Resource for Self-Employed Women in Seattle

>Sign up for Sidekick Services to get reminders+how-tos delivered to your inbox

jennygirlfriday.com + seattlebusinessapothecary.com

tax + license dates

For self-employed folks in Seattle | IF you file **ANNUALLY** with Washington State

↙ Add to your calendar, then check when done!

Dec	IRS - Order 1099-MISC forms <i>(Some of you)</i>	
Dec 31	City - Renew Seattle Business License <i>(Everybody)</i>	\$110 or \$55 (if earning under \$20K)
Jan 15	IRS - Estimated Quarterly Tax Payment <i>(Some of you)</i>	\$
Jan 31	City - Make Annual Report to Seattle <i>(Everybody)</i>	Pay B&O tax, if you earned OVER \$100,000
Jan 31	State - Make Annual Report to DOR <i>(Everybody)</i>	Pay B&O taxes if required; submit sales tax if required
Jan 31	IRS - 1099-MISCs to Independent Contractors <i>(Some)</i>	
Jan 31	IRS - 1099-MISCs due to IRS <i>(Some of you)</i>	
Apr 15	IRS - Annual Tax Filing (Schedule C, SE) <i>(Everybody)</i>	Pay Income and Self-Employment Tax
Apr 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	\$
Apr 30	County - King County Assessor Report <i>(Some of you)</i>	Pay taxes if required
Jun 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	\$
Sep 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	\$

© Jenny Girl Friday | seattlebusinessapothecary.com + jennygirlfriday.com

Notes ♥ All the IRS dates shift later, if they fall on a weekend.

♥ Not sure which ones apply to you? Email jennygirlfriday@gmail.com

👉 Add Anniversary of LLC, and any specialty license or permit renewals

tax + license dates

Worksheet for Freelancers, Independent Contractors, Micro-Businesses

✍ Add to your calendar, then check when done!

Jan 15	IRS - Estimated Quarterly Tax Payment <i>(Some of you)</i>	\$
Jan 31	IRS - 1099-MISCs to Independent Contractors <i>(Some)</i>	
Jan 31	IRS - 1099-MISCs due to IRS <i>(Some of you)</i>	
Apr 15	IRS - Annual Tax Filing (Schedule C, SE) <i>(Everybody)</i>	Pay Income and Self-Employment Tax
Apr 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	\$
Jun 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	\$
Sep 15	IRS - Estimated Quarterly Tax Payment <i>(Most)</i>	
Dec	IRS - Order 1099-MISC forms <i>(Some of you)</i>	\$

ADD to this List

All DUE dates for your city, county, and state. Check with local govts to see what applies to you.

- LLC Renewal / Annual Report
- State Business License Renewal
- State Reports/Taxes - annual, quarterly, monthly
- County Reports / Taxes
- City License Renewal
- City Reports/Taxes - annual, quarterly, monthly

☞ Including any specialty license or permit renewals - special to your business

**SCHEDULE C
(Form 1040)**

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, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2018
Attachment
Sequence No. **09**

<p>Name of proprietor</p>	<p>Social security number (SSN)</p>										
<p>A Principal business or profession, including product or service (see instructions)</p>	<p>B Enter code from instructions</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
<p>C Business name. If no separate business name, leave blank.</p>	<p>D Employer ID number (EIN) (see instr.)</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
<p>E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code</p>											
<p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶</p>											
<p>G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p>H If you started or acquired this business during 2018, check here . . . <input type="checkbox"/></p>											
<p>I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p>J If "Yes," did you or will you file required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											

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 . . . ▶ <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 42)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		
7 Gross income. Add lines 5 and 6 ▶	7		

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions).	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):	20		
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22		
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest (see instructions):				24 Travel and meals:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶	28			26 Wages (less employment credits)	26		
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a		
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	30			27b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, 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.	31						
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), line 12 (or Form 1040NR, 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.

**SCHEDULE SE
(Form 1040)**

Self-Employment Tax

OMB No. 1545-0074

2018
Attachment
Sequence No. **17**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleSE for instructions and the latest information.
▶ Attach to Form 1040 or Form 1040NR.

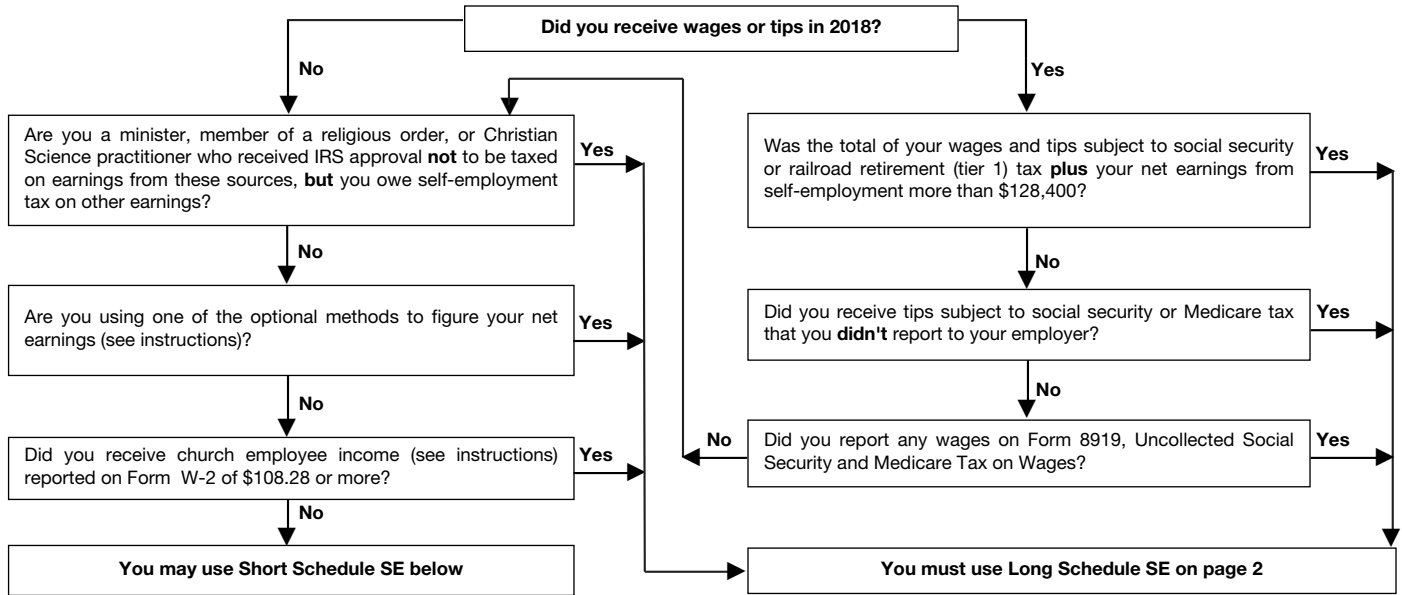
Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person
with self-employment income ▶

Before you begin: To determine if you must file Schedule SE, see the instructions.

May I Use Short Schedule SE or Must I Use Long Schedule SE?

Note: Use this flowchart **only** if you must file Schedule SE. If unsure, see *Who Must File Schedule SE* in the instructions.



Section A—Short Schedule SE. Caution: Read above to see if you can use Short Schedule SE.

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A	1a		
b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH	1b	()
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report	2		
3 Combine lines 1a, 1b, and 2	3		
4 Multiply line 3 by 92.35% (0.9235). If less than \$400, you don't owe self-employment tax; don't file this schedule unless you have an amount on line 1b. ▶	4		
Note: If line 4 is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.			
5 Self-employment tax. If the amount on line 4 is: • \$128,400 or less, multiply line 4 by 15.3% (0.153). Enter the result here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 • More than \$128,400, multiply line 4 by 2.9% (0.029). Then, add \$15,921.60 to the result. Enter the total here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55 . . .	5		
6 Deduction for one-half of self-employment tax. Multiply line 5 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27 . . .	6		

Name of person with self-employment income (as shown on Form 1040 or Form 1040NR)

Social security number of person with self-employment income

Section B—Long Schedule SE

Part I Self-Employment Tax

Note: If your only income subject to self-employment tax is church employee income, see instructions. Also see instructions for the definition of church employee income.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I

1a Net farm profit or (loss) from Schedule F, line 34, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note: Skip lines 1a and 1b if you use the farm optional method (see instructions)

b If you received social security retirement or disability benefits, enter the amount of Conservation Reserve Program payments included on Schedule F, line 4b, or listed on Schedule K-1 (Form 1065), box 20, code AH

2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9, code J1. Ministers and members of religious orders, see instructions for types of income to report on this line. See instructions for other income to report. Note: Skip this line if you use the nonfarm optional method (see instructions)

3 Combine lines 1a, 1b, and 2

4a If line 3 is more than zero, multiply line 3 by 92.35% (0.9235). Otherwise, enter amount from line 3. Note: If line 4a is less than \$400 due to Conservation Reserve Program payments on line 1b, see instructions.

b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here

c Combine lines 4a and 4b. If less than \$400, stop; you don't owe self-employment tax. Exception: If less than \$400 and you had church employee income, enter -0- and continue

5a Enter your church employee income from Form W-2. See instructions for definition of church employee income

b Multiply line 5a by 92.35% (0.9235). If less than \$100, enter -0-

6 Add lines 4c and 5b

7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2018

8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$128,400 or more, skip lines 8b through 10, and go to line 11

b Unreported tips subject to social security tax (from Form 4137, line 10)

c Wages subject to social security tax (from Form 8919, line 10)

d Add lines 8a, 8b, and 8c

9 Subtract line 8d from line 7. If zero or less, enter -0- here and on line 10 and go to line 11

10 Multiply the smaller of line 6 or line 9 by 12.4% (0.124)

11 Multiply line 6 by 2.9% (0.029)

12 Self-employment tax. Add lines 10 and 11. Enter here and on Schedule 4 (Form 1040), line 57, or Form 1040NR, line 55

13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (0.50). Enter the result here and on Schedule 1 (Form 1040), line 27, or Form 1040NR, line 27

Part II Optional Methods To Figure Net Earnings (see instructions)

Farm Optional Method. You may use this method only if (a) your gross farm income1 wasn't more than \$7,920, or (b) your net farm profits2 were less than \$5,717.

14 Maximum income for optional methods

15 Enter the smaller of: two-thirds (2/3) of gross farm income1 (not less than zero) or \$5,280. Also include this amount on line 4b above

Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits3 were less than \$5,717 and also less than 72.189% of your gross nonfarm income,4 and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years. Caution: You may use this method no more than five times.

16 Subtract line 15 from line 14

17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income4 (not less than zero) or the amount on line 16. Also include this amount on line 4b above

1 From Sch. F, line 9, and Sch. K-1 (Form 1065), box 14, code B.
2 From Sch. F, line 34, and Sch. K-1 (Form 1065), box 14, code A—minus the amount you would have entered on line 1b had you not used the optional method.

3 From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9, code J1.
4 From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9, code J2.

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.	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
	<input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate	Exempt payee code (if any) _____
	<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.	Exemption from FATCA reporting code (if any) _____
	<input type="checkbox"/> Other (see instructions) ▶ _____	<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.

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2019 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due Sept. 16, 2019		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Pay online at
www.irs.gov/etpay

**Simple.
Fast.
Secure.**

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
	Foreign country name	Foreign province/county	Foreign postal code

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

Tear off here

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2019 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due June 17, 2019		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Pay online at
www.irs.gov/etpay

**Simple.
Fast.
Secure.**

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
	Foreign country name	Foreign province/county	Foreign postal code

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

Tear off here

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to **"United States Treasury."** Write your social security number and "2019 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year—Due April 15, 2019		
Amount of estimated tax you are paying by check or money order.	Dollars	Cents

Pay online at
www.irs.gov/etpay

**Simple.
Fast.
Secure.**

Print or type	Your first name and initial	Your last name	Your social security number
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	Address (number, street, and apt. no.)		
	City, state, and ZIP code. (If a foreign address, enter city, also complete spaces below.)		
	Foreign country name	Foreign province/county	Foreign postal code

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

Form 1040-ES (2019)

9595

VOID

CORRECTED

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		1 Rents		OMB No. 1545-0115	
		\$		2019	
		2 Royalties			
PAYER'S TIN		3 Other income		4 Federal income tax withheld	
		\$		\$	
		5 Fishing boat proceeds		6 Medical and health care payments	
RECIPIENT'S TIN		\$		\$	
RECIPIENT'S name		7 Nonemployee compensation		8 Substitute payments in lieu of dividends or interest	
Street address (including apt. no.)		\$		\$	
City or town, state or province, country, and ZIP or foreign postal code		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>		10 Crop insurance proceeds	
		\$		\$	
Account number (see instructions)		FATCA filing requirement <input type="checkbox"/>		2nd TIN not <input type="checkbox"/>	
13 Excess golden parachute payments		14 Gross proceeds paid to an attorney			
\$		\$		\$	
15a Section 409A deferrals		15b Section 409A income		16 State tax withheld	
\$		\$		\$	
				17 State/Payer's state no.	
				18 State income	
				\$	

Miscellaneous Income

Copy A For Internal Revenue Service Center

File with Form 1096.

For Privacy Act and Paperwork Reduction Act Notice, see the 2019 General Instructions for Certain Information Returns.