

PUA 收入文件

每个自我证明符合资格条件的个人都将获得疫情失业援助 (PUA), 每周福利金额定为 205 美元。如个人希望获得金额更高的每周福利, 其将需要向我们提供证明其收入的文件。

个体经营者的每周福利金额将根据其 2019 年净收入确定。

雇员的每周福利金额将根据其 2019 年总收入确定。

如您尚未完成 2019 年纳税申报表, 我们已提供本指南, 其中列出了可接受文件的示例。

不符合资格获得失业福利的个人——这包括其雇主不在失业保险承保范围内的雇员或未以其他方式获得失业保险符合资格的雇员。如尚未完成或提交 2019 年纳税申报表, 则所使用的最佳记录为任何 2019 年 W-2 表, 因为该等记录已载明总收入。

独资企业(个人纳税人)——应提供美国国税局 (IRS) 1040 表——个人所得税申报表及相关附表, 例如附表 C——企业利润或亏损。

见例 A

22222		Employee's social security number		OMB No. 1545-0008	
b Employer identification number (EIN)			1 Wages, tips, other compensation	2 Federal income tax withheld	
c Employer's name, address, and ZIP code			3 Social security wages	4 Social security tax withheld	
			5 Medicare wages and tips	6 Medicare tax withheld	
			7 Social security tips	8 Allocated tips	
d Control number			9	10 Dependent care benefits	
e Employer's first name and initial		Last name	Suff.	11 Nonqualified plans	12a
f Employer's address and ZIP code				13 Statutory employee	12b
				14 Other	12c
				12d	
15 State: Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement **2019** Department of the Treasury—Internal Revenue Service
Copy 1—For State, City, or Local Tax Department

见例 B

SCHEDULE C (Form 1040 or 1040-SR)		Profit or Loss From Business (Sole Proprietorship)		OMB No. 1545-0074	
Department of the Treasury Internal Revenue Service (99)		▶ 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.		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) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for limit on losses			Yes <input type="checkbox"/> No <input type="checkbox"/>		
H If you started or acquired this business during 2019, check here			Yes <input type="checkbox"/> No <input type="checkbox"/>		
I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)			Yes <input type="checkbox"/> No <input type="checkbox"/>		
J If "Yes," did you or will you file required Forms 1099?			Yes <input type="checkbox"/> No <input type="checkbox"/>		
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	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)
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans
10	Commissions and fees	10		20	Rent or lease (see instructions):
11	Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment
12	Depletion	12		20b	b Other business property
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)
15	Insurance (other than health)	15		23	Taxes and licenses
16	Interest (see instructions):	16		24	Travel and meals:
a	Mortgage (paid to banks, etc.)	16a		24a	a Travel
b	Other	16b		24b	b Deductible meals (see instructions)
17	Legal and professional services	17		25	Utilities
18				26	Wages (less employment credits)
19				27a	Other expenses (from line 48)
20				27b	Reserved for future use
21				28	Total expenses before expenses for business use of home. Add lines 8 through 27a
22				29	Tentative profit or (loss). Subtract line 28 from line 7
23				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
24				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.
25				32	If you have a loss, check the box that describes your investment in this activity (see instructions).

合伙公司——合伙公司应提供 IRS 1065 表——美国合伙公司所得税申报表及相关附表 K-1——合伙人收益损失份额。

见例 C

Schedule K-1 (Form 1065) 2019
 Department of the Treasury Internal Revenue Service
 For calendar year 2019, or tax year beginning / / 2019, ending / /

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

1 Ordinary business income (loss) 15 Credits

2 Net rental real estate income (loss) 3 Other net rental income (loss) 16 Foreign transactions

4a Guaranteed payments for services 4b Guaranteed payments for capital 4c Total guaranteed payments

5 Interest income 6a Ordinary dividends 6b Qualified dividends

7 Royalties 17 Alternative minimum tax (AMT) items

8 Net short-term capital gain (loss) 8a Net long-term capital gain (loss) 18 Tax-exempt income and nondeductible expenses

9b Collectibles (28%) gain (loss) 9c Unrecaptured section 1250 gain 10 Net section 1231 gain (loss) 19 Distributions

11 Other income (loss) 12 Section 179 deduction 13 Other deductions

14 Self-employment earnings (loss) 21 More than one activity for at-risk purposes* 22 More than one activity for passive activity purposes*
 *See attached statement for additional information.

20 Other information

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

C IRS Center where partnership filed return

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's SSN or TIN (Do not use TIN of a disregarded entity. See inst.)

F Name, address, city, state, and ZIP code for partner entered in E. See instructions.

G General partner or LLC member (check one)
 General partner or LLC member Limited partner or other LLC member

H1 Domestic partner Foreign partner

H2 If the partner is a disregarded entity (DE), enter the partner's: Name TIN

H3 What type of entity is this partner?

H4 If this partner is a retirement plan (R/SEP/Keogh/etc.), check here

J Partner's share of profit, loss, and capital (see instructions):
 Beginning Ending
 Profit \$ %
 Loss \$ %
 Capital \$ %
 Check if decrease is due to sale or exchange of partnership interest

K Partner's share of liabilities:
 Beginning Ending
 Nonrecourse \$ \$
 Qualified nonrecourse financing \$ \$
 Recourse \$ \$
 Check this box if item K includes liability amounts from lower tier partnerships

L Partner's Capital Account Analysis
 Beginning capital account \$
 Capital contributed during the year \$
 Current year net income (loss) \$
 Other increases (decreases) (attach explanation) \$
 Withdrawals & distributions \$
 Ending capital account \$

M Did the partner contribute property with a built-in gain or loss?
 Yes No If "Yes," attach statement. See instructions.

N Partner's Share of Not Recognized Section 704(c) Gain or (Loss)
 Beginning Ending

1065 U.S. Return of Partnership Income 2019
 Department of the Treasury Internal Revenue Service
 For calendar year 2019, or tax year beginning / / 2019, ending / /

Go to www.irs.gov/Form1065 for instructions and the latest information.

1 Name of partnership 2 Date business started

3 Principal business activity 4 Date business started

5 Principal product or service 6 Date business started

7 Business code number 8 City or town, state or province, country, and ZIP or foreign postal code

9 Check applicable boxes: Initial return Final return Name change Address change Amended return

10 Check accounting method: Cash Accrual Other (specify)

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

12 Check if Schedule C and M-3 are attached

13 Check if partnership: Aggregated activities for section 466 at-risk purposes Grouped activities for section 469 passive activity purposes

14 Subtotal: Includes only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

15 Income

16a Returns and allowances 16b Balance, subtract line 1b from line 1a

17 Cost of goods sold (attach Form 1125-A)

18 Gross profit. Subtract line 2 from line 1c

19 Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)

20 Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))

21 Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)

22 Other income (loss) (attach statement)

23 Total income (loss). Combine lines 3 through 7

24 Salaries and wages (other than to partners) (loss employment credits)

25 Guaranteed payments to partners

26 Repairs and maintenance

27 Bad debts

28 Rent

29 Taxes and licenses

30 Interest (see instructions)

31a Depreciation (if required, attach Form 4562) 31b Less depreciation reported on Form 1125-A and elsewhere on return

32 Depreciation (do not deduct oil and gas depletion)

33 Retirement plans, etc.

34 Employee benefit programs

35 Other deductions (attach statement)

36 Total deductions. Add the amounts shown in the far right column for lines 9 through 20

37 Ordinary business income (loss). Subtract line 21 from line 8

38 Interest due under the look-back method—completed long-term contracts (attach Form 8097)

39 Interest due under the look-back method—Income forecast method (attach Form 8800)

40 BBA AAR Imputed underpayment (see instructions)

41 Other taxes (see instructions)

42 Total balance due. Add lines 23 through 26

43 Payment (see instructions)

44 Amount owed. If line 28 is smaller than line 27, enter amount owed

45 Overpayment. If line 28 is larger than line 27, enter overpayment

46 Under penalty 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.

47 Signature of partner or limited liability company member Date

48 Preparer's name Preparer's signature Date Date

49 Preparer's name Preparer's address Preparer's SSN Preparer's phone no.

对于有限责任公司 (LLC 和 LLP)——所需文件将基于有限责任公司 (LLP) 是否已选择出于所得税目的缴税 (独资企业、合伙公司或股份公司)。

股份公司——股份公司应向公司高管签发 W-2 表, 并且股份公司应就其季度报告向公司高管报告。如果股份公司选择不就公司高管缴纳失业税, 则可以修改其失业保险季度报告, 并载明公司高管工资。重要说明: 您在调整报告时必须缴纳失业税。

见例 D

22222 Employee's social security number OMB No. 1545-0008

b Employer identification number (EIN) 1 Wages, tips, other compensation 2 Federal income tax withheld

c Employer's name, address, and ZIP code 3 Social security wages 4 Social security tax withheld

5 Medicare wages and tips 6 Medicare tax withheld

7 Social security tips 8 Allocated tips

d Control number 9 10 Dependent care benefits

e Employee's first name and initial Last name Suffix 11 Nonqualified plans 12a 12b 12c 12d

f Employee's address and ZIP code 13 Instability employment 14 Other

15 State Employer's state ID number 16 State wages, tips, etc. 17 State income tax 18 Local wages, tips, etc. 19 Local income tax 20 Locality name

Form W-2 Wage and Tax Statement 2019 Department of the Treasury—Internal Revenue Service
 Copy 1—For State, City, or Local Tax Department

S 型公司——应提供 IRS 1120-S 表——美国 S 型公司所得税申报表和附表 K-1——股东收入损失份额，以显示其净收入。

例 E

Form **1120-S** U.S. Income Tax Return for an S Corporation OMB No. 1545-0123
 Department of the Treasury Internal Revenue Service
 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.
 For calendar year 2019 or tax year beginning 2019, ending 20

A Selection effective date
B Business activity code number (see instructions)
C Check if Sch. M-3 attached
D Employer identification number

E Date incorporated
F Total assets (see instructions)

G Is the corporation electing to be an S corporation beginning with this tax year? Yes No If "Yes," attach Form 2553 if not already filed
H Check if: (1) Final return (2) Name change (3) Address change (4) Amended return (5) 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) 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 21. See the instructions for more information.

Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	
	4	Net gain (loss) from Form 4797, line 17 (attach Form 4797)	4	
	5	Other income (loss) (see instructions—attach statement)	5	
	6	Total income (loss). Add lines 3 through 5	6	
	7	Compensation of officers (see instructions—attach Form 1125-E)	7	
	8	Salaries and wages (less employment credits)	8	
	9	Repairs and maintenance	9	

Deductions (See instructions for limitations on deductions.)

10	Bad debts	10
11	Rents	11
12	Taxes and licenses	12
13	Interest (see instructions)	13
14	Depreciation not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	14
15	Depletion (Do not deduct oil and gas depletion.)	15
16	Advertising	16
17	Pension, profit-sharing, etc., plans	17
18	Employee benefit programs	18
19	Other deductions (attach statement)	19
20	Total deductions. Add lines 7 through 19	20
21	Ordinary business income (loss). Subtract line 20 from line 6	21

Tax and Payments (See instructions for limitations on deductions.)

22a	Excess net passive income or LIFO recapture tax (see instructions)	22a
b	Tax from Schedule D (Form 1120-S)	22b
c	Add lines 22a and 22b (see instructions for additional taxes)	22c
23a	2019 estimated tax payments and 2018 overpayment credited to 2019	23a
b	Tax deposited with Form 7004	23b
c	Credit for federal tax paid on fuels (attach Form 4136)	23c
d	Reserved for future use	23d
e	Add lines 23a through 23d	23e
24	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	24
25	Amount owed. If line 23e is smaller than the total of lines 22c and 24, enter amount owed	25
26	Overpayment. If line 23e is larger than the total of lines 22c and 24, enter amount overpaid	26
27	Enter amount from line 26: Credited to 2020 estimated tax Refunded	27

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, this return and the accompanying schedules and statements are true and correct. Other than as otherwise indicated, this return was prepared by me or under my direct supervision and I am an authorized signatory for the corporation.

Schedule K-1 (Form 1120-S) 2019
 Department of the Treasury Internal Revenue Service
 For calendar year 2019, or tax year beginning / / 2019, ending / /

Part III Shareholder's Share of Current Year Income, Deductions, Credits, and Other Items

1	Ordinary business income (loss)	13	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)		
4	Interest income		
5a	Ordinary dividends		
5b	Qualified dividends	14	Foreign transactions
6	Royalties		
7	Net short-term capital gain (loss)		
8a	Net long-term capital gain (loss)		
8b	Collectibles (28%) gain (loss)		
8c	Unrecaptured section 1250 gain		
9	Net section 1231 gain (loss)		
10	Other income (loss)	15	Alternative minimum tax (AMT) tax
11	Section 179 deduction	16	Items affecting shareholder basis
12	Other deductions		
17	Other information		

Part I Information About the Corporation

A Corporation's employer identification number

B Corporation's name, address, city, state, and ZIP code

C IRS Centor where corporation filed return

Part II Information About the Shareholder

D Shareholder's identifying number

E Shareholder's name, address, city, state, and ZIP code

F Shareholder's percentage of stock ownership for tax year %

C 型公司——应提供 IRS 1120 表——美国公司所得税申报表。第 12 行将载明高管薪酬，1125-E 表将载明所有高管的薪酬。

例 F

Form **1120** U.S. Corporation Income Tax Return OMB No. 1545-0123
 Department of the Treasury Internal Revenue Service
 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/Form1120 for instructions and the latest information.
 For calendar year 2019 or tax year beginning 2019, ending 20

A Check if: (1) Consolidated return (attach Form 990) (2) LIFO election (attach Form 9700) (3) Personal holding company (see instructions) (4) Personal services corporation (see instructions) (5) Schedule M-3 attached

B Employer identification number

C Date incorporated

D Total assets (see instructions)

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

Income	1a	Gross receipts or sales	1a	
	b	Returns and allowances	1b	
	c	Balance. Subtract line 1b from line 1a	1c	
	2	Cost of goods sold (attach Form 1125-A)	2	
	3	Gross profit. Subtract line 2 from line 1c	3	
	4	Dividends and inclusions (Schedule C, line 23)	4	
	5	Interest	5	
	6	Gross rents	6	
	7	Gross royalties	7	
	8	Capital gain net income (attach Schedule D (Form 1120))	8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	9	

Deductions (See instructions for limitations on deductions.)

10	Other income (see instructions—attach statement)	10
11	Total income. Add lines 3 through 10	11
12	Compensation of officers (see instructions—attach Form 1125-E)	12
13	Salaries and wages (less employment credits)	13
14	Repairs and maintenance	14
15	Bad debts	15
16	Rents	16
17	Taxes and licenses	17
18	Interest (see instructions)	18
19	Charitable contributions	19
20	Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)	20
21	Depletion	21
22	Advertising	22
23	Pension, profit-sharing, etc., plans	23
24	Employee benefit programs	24
25	Reserved for future use	25
26	Other deductions (attach statement)	26
27	Total deductions. Add lines 12 through 26	27
28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11	28
29a	Net operating loss deduction (see instructions)	29a
b	Special deductions (Schedule C, line 24)	29b
c	Add lines 29a and 29b	29c
30	Taxable income. Subtract line 29c from line 28. See instructions	30
31	Total tax (Schedule J, Part I, line 11)	31
32	2019 net 965 tax liability paid (Schedule J, Part II, line 12)	32
33	Total payments, credits, and section 965 net tax liability (Schedule J, Part III, line 23)	33
34	Estimated tax penalty. See instructions. Check if Form 2220 is attached <input type="checkbox"/>	34
35	Amount owed. If line 33 is smaller than the total of lines 31, 32, and 34, enter amount owed	35
36	Overpayment. If line 33 is larger than the total of lines 31, 32, and 34, enter amount overpaid	36
37	Enter amount from line 36 you want: Credited to 2020 estimated tax Refunded	37

Form **1125-E** Compensation of Officers OMB No. 1545-0123
 (Rev. October 2016)
 Department of the Treasury Internal Revenue Service
 Attach to Form 1120, 1120-C, 1120-F, 1120-REIT, 1120-RIC, or 1120S.
 Information about Form 1125-E and its separate instructions is at www.irs.gov/form1125e.

Note: Complete Form 1125-E only if total receipts are \$500,000 or more. See instructions for definition of total receipts.

	(a) Name of officer	(b) Social security number (see instructions)	(c) Percent of time devoted to business	(d) Percent of stock owned	(e) Common	(f) Preferred	(g) Amount of compensation
1			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
			95	95	95	95	
2	Total compensation of officers						2
3	Compensation of officers claimed on Form 1125-A or elsewhere on return						3

如果您或您的公司尚未提交纳税申报表：
 如您尚未完成或提交纳税申报表，则最佳记录是截至 2019 年 12 月 31 日的年度损益表（或收益表）或载明您 2019 年净收入的其他表格。

收益表的基本要素是：

- 收入
- 销货成本
- 支出
- 其他收入

净收入等于：

	收入
减	销货成本
减	支出
加	其他收入

见例 G

Profit and Loss Statement

<Company Name>

For the <Month or Year> ending <Month-Day-Year>

Gross margin [L/J] -
 Return on sales [T/J] -

	Prior Period	Budget	Current Period	Current Period as % of Sales	% Change from Prior Period	% Change from Budget
Wages and salaries				-	-	-
Outside services				-	-	-
Supplies				-	-	-
Meals and entertainment				-	-	-
Rent				-	-	-
Telephone				-	-	-
Utilities				-	-	-
Depreciation				-	-	-
Insurance				-	-	-
Repairs and maintenance				-	-	-
Other expenses (specify)				-	-	-
Other expenses (specify)				-	-	-
Total General and Administrative Expenses [O]	0	0	0	-	-	-
Total Operating Expenses [P=M+N+O]	0	0	0	-	-	-
Income from Operations [Q=L-P]	0	0	0	-	-	-
Other Income [R]				-	-	-
Taxes						
Income taxes				-	-	-
Payroll taxes				-	-	-
Real estate taxes				-	-	-
Other taxes (specify)				-	-	-
Other taxes (specify)				-	-	-
Total Taxes [S]	0	0	0	-	-	-
Net Profit [T=Q+R-S]	0	0	0	-	-	-



The Oregon Employment Department is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities. Language assistance is available to persons with limited English proficiency at no cost.

俄勒冈州就业部秉持对雇员/计划提供平等机会的原则。残障人士可要求获得辅助服务。英语水平有限的人士也可免费获得语言协助。