

PUA Income Documentation

Pandemic Unemployment Assistance (PUA) will be established at a \$205 weekly benefit amount for each individual who self-certifies that they meet the criteria to be eligible. If individuals wish to receive a higher weekly benefit amount, we will need to have documentation that shows their income.

Self-employed individuals will have their weekly benefit amount determined based on their net income for the calendar year 2019.

Individuals employed by others will have their weekly benefit amount determined based on their gross income for the calendar year 2019.

If you have not have completed your 2019 tax return, we have provided this guide with examples of acceptable documentation.

Individuals who do not qualify for unemployment benefits – this includes employees whose employer is not covered by unemployment insurance or who do not otherwise qualify for unemployment insurance benefits. If the 2019 tax returns have not been completed or filed, then the best record to use would be any 2019 W-2s as these will show gross income. (See Example A)

Sole Proprietors (individual taxpayers) – should provide the IRS Form 1040 Individual Income Tax Return and the associated schedules such as the Schedule C – Profit and Loss from Business. (See Example B)

Example 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 Employee's first name and initial		Last name	Suff.	11 Nonqualified plans	12a
				13 Statutory employee <input type="checkbox"/> Retiree <input type="checkbox"/> Third party sick pay <input type="checkbox"/>	12b
				14 Other	12c
					12d
f Employer's address and ZIP code					
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

Example 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.		Attachment Sequence No. 09	
Name of proprietor		▶ Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.		2019	
A Principal business or profession, including product or service (see instructions)		B Enter code from instructions		Social security number (SSN)	
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 <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2019, check here		I Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)		J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> 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 <input type="checkbox"/>	1		1	
2	Returns and allowances	2		2	
3	Subtract line 2 from line 1	3		3	
4	Cost of goods sold (from line 42)	4		4	
5	Gross profit. Subtract line 4 from line 3	5		5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		6	
7	Gross income. Add lines 5 and 6	7		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	Depreciation	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):			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	
22				29	
23				30	
24				31	
25					
26					
27					
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28			
29	Tentative profit or (loss). Subtract line 28 from line 7	29			
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			
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.	31			
32	If you have a loss, check the box that describes your investment in this activity (see instructions).	32			

Partnerships – should provide the IRS Form 1065 – US Return of Partnership Income and the associated Schedule K-1 - Partner's Share of Income-Loss. (See Example C)

Example C

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

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

Part I Information About the Partnership

Part II Information About the Partner

Part IV Information About the Partner's Share of Income, Deductions, Credits, etc.

OMB No. 1545-0123

1065 U.S. Return of Partnership Income
 Department of the Treasury Internal Revenue Service
 For calendar year 2019, or tax year beginning / / 2019, ending / / 2019
 Go to www.irs.gov/Form1065 for instructions and the latest information.

Part I Information About the Partnership

Part II Information About the Partner

Part III Income

Part IV Deductions

Part V Tax and Employment

Part VI Signature Required

OMB No. 1545-0123

For Limited Liability Companies (LLC and LLP) – the documentation required will be based on if the LLC elected to be taxed for income tax purposes (sole proprietor, partnership, or corporation).

Corporations – the corporation should have issued a W-2 to the corporate officer(s) and the corporation should have reported the corporate officer(s) on their quarterly report. If the corporation opted not to pay the unemployment tax on the corporate officers, it can amend its unemployment insurance quarterly reports and include the corporate officer wages. Important Note: you must pay the unemployment tax at the time you adjust the reports. (See Example D)

Example D

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

Employee's social security number: 22222

Employer's social security number: OMB No. 1545-0008

Employer identification number (EIN): 22222

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

Control number: 9

Employee's first name and initial: 11 Nonqualified plans, 12a, 12b, 12c, 12d

Employee's address and ZIP code: 15 State, 16 State wages, tips, etc., 17 State income tax, 18 Local wages, tips, etc., 19 Local income tax, 20 Locality name

If you or your business has not yet filed a tax return:

If your tax return has not yet been completed or filed, then the best record to provide would be a profit and loss statement (or an income statement) for the year ending December 31, 2019 or another form that will show your net income for 2019.

(See Example G)

The basic elements of an income statement are:

- Revenue
- Cost of Goods Sold
- Expenses
- Other Income

Net Income equals:

Revenue
 Minus Cost of Goods Sold
 Minus Expenses
 Plus Other Income

Example 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.

El Departamento de Empleo de Oregon es un empleador/programa que respeta la igualdad de oportunidades. Disponemos de servicios o ayudas auxiliares, formatos alternos y asistencia de idiomas para personas con discapacidades o conocimiento limitado del inglés, a pedido y sin costo.