

**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](http://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

**20XX**

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<br>▶         |
| C Business name. If no separate business name, leave blank.  | D Employer ID number (EIN) (see instr.)<br> |
| E Business address (including suite or room no.) ▶ _____<br>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 2017? 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 2017, check here . . . <input type="checkbox"/>  |   |
| I Did you make any payments in 2017 that would require you to file Form(s) 1099? (see instructions) . . . <input type="checkbox"/> Yes <input type="checkbox"/> No                             |   |
| J If "Yes," did you or will you file required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No   |   |

| <b>Part I Income</b> |  |   |  |
|----------------------|--|---|--|
| 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                    | <b>Gross profit.</b> 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                    | <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶   | 7 |  |

| <b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30. |  |     |  |
|---|--|-----|--|
| 8   | Advertising . . . . .  | 8   |  |
| 9   | Car and truck expenses (see instructions). . . . .   | 9   |  |
| 10  | Commissions and fees . . . . .   | 10  |  |
| 11  | Contract labor (see instructions) . . . . .  | 11  |  |
| 12  | Depletion . . . . .  | 12  |  |
| 13  | Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .  | 13  |  |
| 14  | Employee benefit programs (other than on line 19) . . . . .  | 14  |  |
| 15  | Insurance (other than health) . . . . .  | 15  |  |
| 16  | Interest:  |     |  |
|   | a Mortgage (paid to banks, etc.) . . . . .   | 16a |  |
|   | b Other . . . . .  | 16b |  |
| 17  | Legal and professional services . . . . .  | 17  |  |
| 18  | Office expense (see instructions) . . . . .  | 18  |  |
| 19  | Pension and profit-sharing plans . . . . .   | 19  |  |
| 20  | Rent or lease (see instructions):  |     |  |
|   | a Vehicles, machinery, and equipment . . . . .   | 20a |  |
|   | b Other business property . . . . .  | 20b |  |
| 21  | Repairs and maintenance . . . . .  | 21  |  |
| 22  | Supplies (not included in Part III) . . . . .  | 22  |  |
| 23  | Taxes and licenses . . . . .   | 23  |  |
| 24  | Travel, meals, and entertainment:  |     |  |
|   | a Travel . . . . .   | 24a |  |
|   | b Deductible meals and entertainment (see instructions) . . . . .  | 24b |  |
| 25  | Utilities . . . . .  | 25  |  |
| 26  | Wages (less employment credits) . . . . .  | 26  |  |
| 27a   | Other expenses (from line 48) . . . . .  | 27a |  |
| 27b   | <b>Reserved for future use</b> . . . . .   | 27b |  |
| 28  | <b>Total expenses</b> 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).<br><b>Simplified method filers only:</b> enter the total square footage of: (a) your home: _____<br>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  | <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• If a profit, enter on both <b>Form 1040, line 12</b> (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If a loss, you <b>must</b> go to line 32.   | 31  |  |
| 32  | If you have a loss, check the box that describes your investment in this activity (see instructions).<br>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , (or <b>Form 1040NR, line 13</b> ) and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on <b>Form 1041, line 3</b> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited. |     |  |
|   |  | 32a | <input type="checkbox"/> All investment is at risk.      |
|   |  | 32b | <input type="checkbox"/> Some investment is not at risk. |

