## SCHEDULE C (Form 1040)

## **Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.
 ▶ Attach to Form 1040 or 1041.
 ▶ See Instructions for Schedule C (Form 1040).

Attachment

Attachment Sequence No. **09** 

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

Name of proprietor Social security number (SSN) Principal business or profession, including product or service (see page C-2 of the instructions) B Enter code from pages C-7, 8, & 9 C Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Е Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code F (1) Cash (2) Accrual (3) ☐ Other (specify) ► Accounting method: G Did you "materially participate" in the operation of this business during 2004? If "No," see page C-3 for limit on losses Part I Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see page C-3 and check here . . . . . . . . . 2 2 3 3 Subtract line 2 from line 1 4 Cost of goods sold (from line 42 on page 2) 5 5 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 Gross income. Add lines 5 and 6 7 Part II **Expenses.** Enter expenses for business use of your home **only** on line 30. 19 Advertising . . . . . 8 19 Pension and profit-sharing plans 20 Rent or lease (see page C-5): Car and truck expenses (see 9 20a a Vehicles, machinery, and equipment . page C-3). . . . . . 10 20b **b** Other business property. . 10 Commissions and fees 21 11 11 Contract labor (see page C-4) 21 Repairs and maintenance . 12 22 22 Supplies (not included in Part III) . 12 Depletion 23 23 Taxes and licenses . . . . Depreciation and section 179 13 24 Travel, meals, and entertainment: deduction (not expense 24a a Travel . . included in Part III) (see 13 page C-4) . . . . . **b** Meals and entertainment Employee benefit programs c Enter nondeduct-14 (other than on line 19). ible amount in-15 15 Insurance (other than health) . cluded on line 24b Interest: (see page C-5) . 16a 24d d Subtract line 24c from line 24b a Mortgage (paid to banks, etc.) . 16b 25 **b** Other . . . . . . 25 Utilities . . . . . . 26 Wages (less employment credits) . 26 Legal and professional 17 27 Other expenses (from line 48 on services . . . . . page 2) . . . . . . . 18 Office expense 18 27 28 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns . . . . 29 Tentative profit (loss). Subtract line 28 from line 7 . . . . . . 29 30 30 Expenses for business use of your home. Attach Form 8829 . . . 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on Form 1040, line 12, and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 31 • If a loss, you must go to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). • If you checked 32a, enter the loss on Form 1040, line 12, and also on Schedule SE, line 2 32a All investment is at risk. (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you must attach Form 6198. at risk.

Pa	Cost of Goods Sold (see page C-6)			
33	Method(s) used to value closing inventory: a $\square$ Cost b $\square$ Lower of cost or market c	☐ Ot	her (attach expla	nation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing ir "Yes," attach explanation		y? If <b> Yes</b>	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
Pa	cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4  Information on Your Vehicle. Complete this part only if you are claiming line 9 and are not required to file Form 4562 for this business. See the ins C-4 to find out if you must file Form 4562.	42 ng ca struct	r or truck ex ions for line 1	penses on 3 on page
43	When did you place your vehicle in service for business purposes? (month, day, year) ▶/		······•	
44	Of the total number of miles you drove your vehicle during 2004, enter the number of miles you used you	our veh	icle for:	
а	Business b Commuting c Other			
45	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	□ No
46	Was your vehicle available for personal use during off-duty hours?		🗆 Yes	□ No
47a	Do you have evidence to support your deduction?		🗌 Yes	□ No
	If "Yes," is the evidence written?	or lin	<b>Yes</b> e 30.	□ No
48	Total other expenses. Enter here and on page 1, line 27	48		