

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2008**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see page C-3 of the instructions)	<b>B</b> Enter code from pages C-9, 10, & 11
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2008, check here <input type="checkbox"/>	

**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> See page C-4 and check the box if: <ul style="list-style-type: none"> <li>• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.</li> </ul>				
<b>2</b> Returns and allowances				
<b>3</b> Subtract line 2 from line 1				
<b>4</b> Cost of goods sold (from line 42 on page 2)				
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.				
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4).				
<b>7</b> <b>Gross income.</b> Add lines 5 and 6				

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

<b>8</b> Advertising	<b>8</b>		<b>18</b> Office expense	<b>18</b>	
<b>9</b> Car and truck expenses (see page C-5)	<b>9</b>		<b>19</b> Pension and profit-sharing plans	<b>19</b>	
<b>10</b> Commissions and fees	<b>10</b>		<b>20</b> Rent or lease (see page C-6):	<b>20a</b>	
<b>11</b> Contract labor (see page C-5)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>21</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	<b>13</b>		<b>21</b> Repairs and maintenance	<b>22</b>	
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>		<b>22</b> Supplies (not included in Part III)	<b>23</b>	
<b>15</b> Insurance (other than health)	<b>15</b>		<b>23</b> Taxes and licenses	<b>24</b>	
<b>16</b> Interest:			<b>24</b> Travel, meals, and entertainment:	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24b</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals and entertainment (see page C-7)	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>26</b>	
			<b>26</b> Wages (less employment credits)	<b>27</b>	
			<b>27</b> Other expenses (from line 48 on page 2)		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27				<b>28</b>	
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7				<b>29</b>	
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>				<b>30</b>	
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.				<b>31</b>	
• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1 as a statutory employee, see page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> .					
• If a loss, you <b>must</b> go to line 32.					
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-8).					
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1 as a statutory employee, see the line 31 instructions on page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> .				<b>32a</b>	<input type="checkbox"/> All investment is at risk.
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.

