SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

OMB No. 1545-0074

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) Principal business or profession, including product or service (see page C-3 of the instructions) B Enter code from pages C-9, 10, & 11 C Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code (3) ☐ Other (specify) ► Accounting method: (1) L Cash (2) Accrual Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses G Income Gross receipts or sales. Caution. See page C-4 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, or 1 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. 2 Returns and allowances . 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42 on page 2) 5 6 6 Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4). 7 Gross income. Add lines 5 and 6 7 **Expenses.** Enter expenses for business use of your home only on line 30. Part II 18 8 Advertising 18 Office expense 19 9 Car and truck expenses (see **19** Pension and profit-sharing plans 9 20 Rent or lease (see page C-6): page C-5) 10 20a 10 Commissions and fees a Vehicles, machinery, and equipment . 20b Contract labor (see page C-5) **b** Other business property . . . 11 12 21 Depletion 21 Repairs and maintenance . 12 22 22 Supplies (not included in Part III) . Depreciation and section 179 23 Taxes and licenses 23 expense deduction (not 24 Travel, meals, and entertainment: included in Part III) (see page 13 24a C-5) **a** Travel Employee benefit programs **b** Deductible meals and 14 24h (other than on line 19) . entertainment (see page C-7) 15 25 15 Insurance (other than health) . **25** Utilities 26 Interest: 26 Wages (less employment credits) . 16a a Mortgage (paid to banks, etc.) . 27 Other expenses (from line 48 on 27 16b Other page 2) 17 Legal and professional 17 28 Total expenses before expenses for business use of home. Add lines 8 through 27 . . . 28 29 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 both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, 31 line 13 (if you checked the box on line 1 as a statutory employee, see page C-7). Estates and trusts, enter on Form 1041, line 3. • 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-8). • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on 32a All investment is at risk. Form 1040NR, line 13 (if you checked the box on line 1 as a statutory employee, see the line 31 32b Some investment is not instructions on page C-7). Estates and trusts, enter on Form 1041, line 3. at risk.

• If you checked 32b, you must attach Form 6198. Your loss may be limited.

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Pa	rt III Cost of Goods Sold (see page C-8)								
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market	c [Ot	:her (a	ıttac	ch exp	olanatio	n)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing If "Yes," attach explanation	inver	itory?			Yes			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						
42 Pa	rt IV Information on Your Vehicle. Complete this part only if you are claim line 9 and are not required to file Form 4562 for this business. See the C-5 to find out if you must file Form 4562.	ning							
43 44	When did you place your vehicle in service for business purposes? (month, day, year) Of the total number of miles you drove your vehicle during 2008, enter the number of miles you use				or.				
а									
	•								
45	Was your vehicle available for personal use during off-duty hours?							_	No
46	Do you (or your spouse) have another vehicle available for personal use?		•		Ш	Yes			No
47a	Do you have evidence to support your deduction?					Yes			No
b	If "Yes," is the evidence written?	<u></u>		<u></u>		Yes			No
Pa	rt V Other Expenses. List below business expenses not included on lines 8–2	26 c	r lin	e 30					
					—				
					—			+	
								1	
								+	
48	Total other expenses. Enter here and on page 1, line 27	.	48					+	