

**SCHEDULE C**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**  
**(Sole Proprietorship)**

► **For information on Schedule C and its instructions, go to** [www.irs.gov/schedulec](http://www.irs.gov/schedulec).  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2013**  
Attachment  
Sequence No. **09**

Name of proprietor

Social security number (SSN)

**A REQUIRED:** Principal business or profession, including product or service (see instructions)

**B** Enter code from instructions

**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) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►

**G** Did you 'materially participate' in the operation of this business during 2013? If 'No', see instructions for limit on losses ☐ Yes ☐ No

**H** If you started or acquired this business during 2013, check here ☐

**I** Did you make any payments in 2013 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No

**J** If "Yes," did you or will you file required Forms 1099? ☐ Yes ☐ No

**Part I Income**

<b>1</b>	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"/>	<b>1</b>		
<b>2</b>	Returns and allowances	<b>2</b>		
<b>3</b>	Subtract line 2 from line 1	<b>3</b>		
<b>4</b>	Cost of goods sold (from line 42)	<b>4</b>		
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3	<b>5</b>		
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>		
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6	<b>7</b>		

**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 (see instructions)	<b>18</b>		
<b>9</b>	Car and truck expenses (see instructions)	<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 instructions):			
<b>11</b>	Contract labor (see instructions)	<b>11</b>			<b>a</b>	Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b>	Depletion	<b>12</b>			<b>b</b>	Other business property	<b>20b</b>		
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) Form 4562	<b>13</b>			<b>21</b>	Repairs and maintenance	<b>21</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>22</b>		
<b>15</b>	Insurance (other than health)	<b>15</b>			<b>23</b>	Taxes and licenses	<b>23</b>		
<b>16</b>	Interest:				<b>24</b>	Travel, meals, and entertainment:			
<b>a</b>	Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b>	Travel	<b>24a</b>		
<b>b</b>	Other	<b>16b</b>			<b>b</b>	Deductible meals and entertainment (see instructions)	<b>24b</b>		
<b>17</b>	Legal and professional services	<b>17</b>			<b>25</b>	Utilities	<b>25</b>		
					<b>26</b>	Wages (less employment credits)	<b>26</b>		
					<b>27a</b>	Other expenses (from line 48)	<b>27a</b>		
					<b>b</b>	<b>Reserved for future use</b>	<b>27b</b>		

**28 Total expenses** before expenses for business use of home. Add lines 8 through 27a ☐

**29** Tentative profit or (loss). Subtract line 28 from line 7

**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

**31 Net profit or (loss)** Subtract line 30 from line 29.

€ If a profit, enter on both **Form 1040, line 12** or **Form 1040NR, 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.

**32** If you have a loss, check the box that describes your investment in this activity (see instructions).

€ If you checked 32a, enter the loss on both **Form 1040, line 12** or **Form 1040NR, line 13** and on **Schedule SE, line 2** If you checked the box on line 1, (see the line 31 instructions). Estates and trusts, enter on **Form 1041, line 3**

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

**32a** ☐ All investment is at risk.

**32b** ☐ Some investment is not at risk.

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)		
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	
<b>39</b>	Other costs . . . . .	<b>39</b>	
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	

**Part IV Information on Your Vehicle** Complete this **part** only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    /    /	
<b>44</b>	Of the total number of miles you drove your vehicle during 2013, enter the number of miles you used your vehicle for:	
<b>a</b>	Business _____	
<b>b</b>	Commuting (see instructions) _____	
<b>c</b>	Other _____	
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>47a</b>	Do you have evidence to support your deduction? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>b</b>	If "Yes," is the evidence written? . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

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<b>48</b>	<b>Total other expenses</b> Enter here and on line 27a . . . . .	<b>48</b>