

**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

**2011**  
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**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 2011? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2011, check here ☐**I** Did you make any payments in 2011 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No**J** If "Yes," did you or will you file all required Forms 1099? ☐ Yes ☐ No**Part I Income**

<b>1a</b> Merchant card and third party payments. For 2011, enter -0-	<b>1a</b>			
<b>b</b> Gross receipts or sales not entered on line 1a (see instructions)	<b>1b</b>			
<b>c</b> Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. <b>Caution.</b> See instr. before completing this line	<b>1c</b>			
<b>d</b> <b>Total gross receipts.</b> Add lines 1a through 1c	<b>1d</b>			
<b>2</b> Returns and allowances plus any other adjustments (see instructions)	<b>2</b>			
<b>3</b> Subtract line 2 from line 1d	<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)	<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>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a	<b>28</b>				<b>26</b> Wages (less employment credits)	<b>26</b>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7	<b>29</b>				<b>27a</b> Other expenses (from line 48)	<b>27a</b>			
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . Do <b>not</b> report such expenses elsewhere	<b>30</b>				<b>b</b> <b>Reserved for future use</b>	<b>27b</b>			
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.	<b>31</b>								
<ul style="list-style-type: none"><li>• 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 entered an amount on line 1c, see instr. Estates and trusts, enter on <b>Form 1041, line 3</b>.</li><li>• If a loss, you <b>must</b> go to line 32.</li></ul>									
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).									
<ul style="list-style-type: none"><li>• 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 entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on <b>Form 1041, line 3</b>.</li><li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li></ul>									

**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 2011, 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.

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