

**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.**
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2012
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 2012? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2012, check here ☐**I** Did you make any payments in 2012 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**

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

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

8	Advertising	8		18	Office expense (see instructions)	18		
9	Car and truck expenses (see instructions).	9		19	Pension and profit-sharing plans	19		
10	Commissions and fees	10		20	Rent or lease (see instructions):			
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a		
12	Depletion	12		b	Other business property	20b		
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions).	13		21	Repairs and maintenance	21		
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22		
15	Insurance (other than health)	15		23	Taxes and licenses	23		
16	Interest:			24	Travel, meals, and entertainment:			
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a		
b	Other	16b		b	Deductible meals and entertainment (see instructions)	24b		
17	Legal and professional services	17		25	Utilities	25		
18				26	Wages (less employment credits)	26		
19				27a	Other expenses (from line 48)	27a		
20				b	Reserved for future use	27b		
21								
22								
23								
24								
25								
26								
27								
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28						
29	Tentative profit or (loss). Subtract line 28 from line 7	29						
30	Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	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.	31						
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	<input type="checkbox"/> All investment is at risk.			
				32b	<input type="checkbox"/> Some investment is not at risk.			

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2012

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)			
34	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			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">35</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	35		
35				
36	Purchases less cost of items withdrawn for personal use <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">36</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	36		
36				
37	Cost of labor. Do not include any amounts paid to yourself <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">37</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	37		
37				
38	Materials and supplies <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">38</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	38		
38				
39	Other costs <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">39</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	39		
39				
40	Add lines 35 through 39 <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">40</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	40		
40				
41	Inventory at end of year <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">41</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	41		
41				
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;">42</td><td style="width: 300px;"></td><td style="width: 50px;"></td></tr></table>	42		
42				

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.

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 2012, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____
45	Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use? <input type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No
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.

48 Total other expenses. Enter here and on line 27a	48	