

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business
(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **09**

Name of proprietor value1		Social security number (SSN) test_123456	
A Principal business or profession, including product or service (see instructions) value3		B Enter code from instructions <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-around;"> abc123 </div>	
C Business name. If no separate business name, leave blank. value5		D Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; padding: 2px; display: flex; justify-content: space-around;"> test_1234 </div>	
E Business address (including suite or room no.) value7 City, town or post office, state, and ZIP code value8			
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input checked="" type="checkbox"/> Other (specify) value9			
G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
H If you started or acquired this business during 2024, check here . <input type="checkbox"/>			
I Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No			
J If "Yes," did you or will you file required Form(s) 1099? . <input checked="" type="checkbox"/> Yes <input type="checkbox"/> 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 checked="" type="checkbox"/>	1	value10
2 Returns and allowances	2	value11
3 Subtract line 2 from line 1	3	value12
4 Cost of goods sold (from line 42)	4	value13
5 Gross profit. Subtract line 4 from line 3	5	value14
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	value15
7 Gross income. Add lines 5 and 6	7	value16

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

8 Advertising	8	value17	18 Office expense (see instructions) .	18	value28
9 Car and truck expenses (see instructions)	9	value18	19 Pension and profit-sharing plans .	19	value29
10 Commissions and fees	10	value19	20 Rent or lease (see instructions):		
11 Contract labor (see instructions)	11	value20	a Vehicles, machinery, and equipment	20a	value30
12 Depletion	12	value21	b Other business property	20b	value31
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	value22	21 Repairs and maintenance	21	value32
14 Employee benefit programs (other than on line 19)	14	value23	22 Supplies (not included in Part III) .	22	value33
15 Insurance (other than health)	15	value24	23 Taxes and licenses	23	value34
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	value25	a Travel	24a	value35
b Other	16b	value26	b Deductible meals (see instructions)	24b	value36
17 Legal and professional services	17	value27	25 Utilities	25	value37
			26 Wages (less employment credits)	26	value38
			27a Other expenses (from line 48) . .	27a	value39
			b Energy efficient commercial bldgs deduction (attach Form 7205) . .	27b	value40
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	value41		28	value41
29 Tentative profit or (loss). Subtract line 28 from line 7	29	value42		29	value42
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: value43 and (b) the part of your home used for business: value44 Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30	30	value45		30	value45
31 Net profit or (loss). Subtract line 30 from line 29. <ul style="list-style-type: none"> • If a profit, enter on both Schedule 1 (Form 1040), line 3, 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	value46		31	value46
32 If you have a loss, check the box that describes your investment in this activity. See instructions. <ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3, 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 checked="" type="checkbox"/> All investment is at risk.		
			32b <input type="checkbox"/> Some investment is not at risk.		

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input checked="" 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 checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 value47
36	Purchases less cost of items withdrawn for personal use 36 value48
37	Cost of labor. Do not include any amounts paid to yourself 37 value49
38	Materials and supplies 38 value50
39	Other costs 39 value51
40	Add lines 35 through 39 40 value52
41	Inventory at end of year 41 value53
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4 42 value54

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) 01 / 02 / 1234
44	Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for:
a	Business value55 b Commuting (see instructions) value56 c Other value57
45	Was your vehicle available for personal use during off-duty hours? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
46	Do you (or your spouse) have another vehicle available for personal use?. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
47a	Do you have evidence to support your deduction? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

value58	value59
value60	value61
value62	value63
value64	value65
value66	value67
value68	value69
value70	value71
value72	value73
value74	value75
48 Total other expenses. Enter here and on line 27a	48 value76