

**Gross Income**

1 a Gross receipts or sales . . . . .	
b Less returns and allowances . . . . .	
c Net sales . . . . .	

**Cost of Goods Sold**

1 Beginning inventory . . . . .	
2 Purchases . . . . .	0.
3 Cost of labor . . . . .	
4 Other costs:	
a Meals (100%) . . . . .	
b Entertainment (nondeductible) . . . . .	
c Less disallowed . . . . .	
d Depreciation . . . . .	
e Amortization . . . . .	
f Other (itemize):	
5 Additional Section 263A costs:	
a Depreciation . . . . .	
b Amortization . . . . .	
c Other (itemize):	
6 Total . . . . .	0.
7 Less ending inventory . . . . .	
8 Cost of goods sold . . . . .	0.
9 Gross profit . . . . .	0.

**Other Ordinary Income (Loss)**

1 Net gain (loss) Form 4797 . . . . .	
2 State tax refund (if cash basis) . . . . .	
3 Interest on receivables . . . . .	
4 Recoveries of bad debts . . . . .	
5 Alcohol fuel credit (Form 6478) . . . . .	
6 Credit for tax on fuels (Form 4136) . . . . .	
7 Section 280F recapture . . . . .	
8 Taxable insurance proceeds . . . . .	
9 Section 481 adjustments . . . . .	
10 Other (itemize):	

**Net Ordinary Income (Loss)**

1 Ordinary income (loss) . . . . .	0.
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**Deductions**

1 Accounting . . . . .	
2 Advertising . . . . .	
3 Amortization . . . . .	
4 Automobile and truck expense . . . . .	
5 Bad debts . . . . .	
6 Bank charges . . . . .	
7 Cleaning . . . . .	
8 Commissions . . . . .	
9 Computer services & supplies . . . . .	
10 Credit and collection . . . . .	
11 Delivery and freight . . . . .	
12 Depletion . . . . .	
13 Depreciation . . . . .	
14 Discounts . . . . .	
15 Dues and subscriptions . . . . .	
16 Employee benefit programs . . . . .	
17 Equipment rent . . . . .	
18 Gifts . . . . .	
19 Insurance . . . . .	
20 Interest (not investment) . . . . .	
21 Janitorial . . . . .	
22 Laundry and cleaning . . . . .	
23 Legal and professional . . . . .	
24a Meals—subject to 50% limit. . . . .	
b Meals—subject to 80% limit. . . . .	
c Meals—NOT subject to limit. . . . .	
d Entertainment (nondeductible). . . . .	
25 Less disallowed . . . . .	
26 Miscellaneous . . . . .	
27 Office expense . . . . .	
28 Outside services . . . . .	
29 Parking fees and tolls . . . . .	
30 Pension and profit sharing . . . . .	
31 Permits and fees . . . . .	
32 Postage . . . . .	
33 Printing . . . . .	
34 Rents . . . . .	
35 Repairs and maintenance . . . . .	
36 Salaries — officers . . . . .	
37 Salaries and wages — others . . . . .	
38 Less employment credits . . . . .	
39 Security . . . . .	
40 Supplies . . . . .	
41 Taxes and licenses:	
a State income or franchise taxes . . . . .	
b Property taxes . . . . .	
c Payroll taxes . . . . .	
d Less credit from Form 8846 . . . . .	
e Other taxes . . . . .	
f Licenses . . . . .	
g Built-in gains tax allocated to ordinary income . . . . .	
42 Telephone . . . . .	
43 Tools . . . . .	
44 Training/continuing education . . . . .	
45 Travel . . . . .	
46 Uniforms . . . . .	
47 Utilities . . . . .	
48 Other deductions (itemize):	