

**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](http://www.irs.gov/ScheduleC) for instructions and the latest information.**

OMB No. 1545-0074

**2023**  
Attachment  
Sequence No. **09**

Name of proprietor		Social security number (SSN)	
<b>A</b>	Principal business or profession, including product or service (see instructions)	<b>B</b>	Enter code from instructions <div style="border: 1px solid black; height: 15px; width: 100%;"></div>
<b>C</b>	Business name. If no separate business name, leave blank.	<b>D</b>	Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; height: 15px; width: 100%;"></div>
<b>E</b>	Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
<b>F</b>	Accounting method: <b>(1)</b> <input type="checkbox"/> Cash <b>(2)</b> <input type="checkbox"/> Accrual <b>(3)</b> <input type="checkbox"/> Other (specify) _____		
<b>G</b>	Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>H</b>	If you started or acquired this business during 2023, check here . <input type="checkbox"/>		
<b>I</b>	Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		
<b>J</b>	If "Yes," did you or will you file required Form(s) 1099? . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>		

**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 . . . . .	2	
3	Subtract line 2 from line 1 . . . . .	3	
4	Cost of goods sold (from line 42) . . . . .	4	
5	<b>Gross profit.</b> 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	<b>Gross income.</b> 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 (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.) . . . . .	16a		a	Travel . . . . .	24a	
b	Other . . . . .	16b		b	Deductible meals (see instructions) .	24b	
17	Legal and professional services . . . . .	17		25	Utilities . . . . .	25	
				26	Wages (less employment credits) .	26	
				27a	Other expenses (from line 48) . .	27a	
				b	Energy efficient commercial bldgs deduction (attach Form 7205) . .	27b	
28	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b . . . . .			28		28	
29	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .			29		29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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 . . . . .			30		30	
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.			31		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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			32a	<input type="checkbox"/> All investment is at risk.	32b	<input type="checkbox"/> Some investment is not at risk.

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
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**33** Method(s) used to value closing inventory:      **a** ☐ Cost      **b** ☐ Lower of cost or market      **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory?  
If "Yes," attach explanation ☐ Yes ☐ 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.

**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 2023, 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? . . . . . ☐ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☐ Yes ☐ No

**b** If “Yes,” is the evidence written? . . . . . ☐ Yes ☐ No

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

[illegible]