

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

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

OMB No. 1545-0074

2018

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) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ | |
| G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| H If you started or acquired this business during 2018, check here ▶ | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see instructions) | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| J If "Yes," did you or will you file required Forms 1099? | <input 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 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 | 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 | |
| 9 | Car and truck expenses (see instructions) | 9 | |
| 10 | Commissions and fees | 10 | |
| 11 | Contract labor (see instructions) | 11 | |
| 12 | Depletion | 12 | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | |
| 14 | Employee benefit programs (other than on line 19) | 14 | |
| 15 | Insurance (other than health) | 15 | |
| 16 | Interest (see instructions): | | |
| | a Mortgage (paid to banks, etc.) | 16a | |
| | b Other | 16b | |
| 17 | Legal and professional services | 17 | |
| 18 | Office expense (see instructions) | 18 | |
| 19 | Pension and profit-sharing plans | 19 | |
| 20 | Rent or lease (see instructions): | | |
| | a Vehicles, machinery, and equipment | 20a | |
| | b Other business property | 20b | |
| 21 | Repairs and maintenance | 21 | |
| 22 | Supplies (not included in Part III) | 22 | |
| 23 | Taxes and licenses | 23 | |
| 24 | Travel and meals: | | |
| | a Travel | 24a | |
| | b Deductible meals (see instructions) | 24b | |
| 25 | Utilities | 25 | |
| 26 | Wages (less employment credits) | 26 | |
| 27a | Other expenses (from line 48) | 27a | |
| 27b | Reserved for future use | 27b | |
| 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. 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: _____ 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 | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (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 Schedule 1 (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. |