

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2010
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**
▶ **Attach to Form 1040, 1040NR, or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| <p>Name of proprietor</p> | <p>Social security number (SSN)</p> | | | | | | | | | | |
| <p>A Principal business or profession, including product or service (see instructions)</p> | <p>B Enter code from pages C-9, 10, & 11</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table> | | | | | | | | | | |
| | | | | | | | | | | | |
| <p>C Business name. If no separate business name, leave blank.</p> | <p>D Employer ID number (EIN), if any</p> <table border="1" style="width:100%; height: 20px;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table> | | | | | | | | | | |
| | | | | | | | | | | | |
| <p>E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code</p> | | | | | | | | | | | |
| <p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶</p> | | | | | | | | | | | |
| <p>G Did you "materially participate" in the operation of this business during 2010? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | | | | | | | | | | | |
| <p>H If you started or acquired this business during 2010, check here ▶ <input type="checkbox"/></p> | | | | | | | | | | | |

Part I Income

| | | | | | |
|--|-----------------------------------|----------|--|--|--|
| <p>1 Gross receipts or sales. Caution. See instructions and check the box if:</p> <ul style="list-style-type: none"> • This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or • You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses. | <p>▶ <input type="checkbox"/></p> | | | | |
| <p>2 Returns and allowances</p> | | 2 | | | |
| <p>3 Subtract line 2 from line 1</p> | | 3 | | | |
| <p>4 Cost of goods sold (from line 42 on page 2)</p> | | 4 | | | |
| <p>5 Gross profit. Subtract line 4 from line 3</p> | | 5 | | | |
| <p>6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)</p> | | 6 | | | |
| <p>7 Gross income. Add lines 5 and 6</p> | | 7 | | | |

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

| | | | | | | | |
|---|------------|--|--|---|------------|--|--|
| <p>8 Advertising</p> | 8 | | | <p>18 Office expense</p> | 18 | | |
| <p>9 Car and truck expenses (see instructions)</p> | 9 | | | <p>19 Pension and profit-sharing plans</p> | 19 | | |
| <p>10 Commissions and fees</p> | 10 | | | <p>20 Rent or lease (see instructions):</p> | 20 | | |
| <p>11 Contract labor (see instructions)</p> | 11 | | | <p>a Vehicles, machinery, and equipment</p> | 20a | | |
| <p>12 Depletion</p> | 12 | | | <p>b Other business property</p> | 20b | | |
| <p>13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)</p> | 13 | | | <p>21 Repairs and maintenance</p> | 21 | | |
| <p>14 Employee benefit programs (other than on line 19)</p> | 14 | | | <p>22 Supplies (not included in Part III)</p> | 22 | | |
| <p>15 Insurance (other than health)</p> | 15 | | | <p>23 Taxes and licenses</p> | 23 | | |
| <p>16 Interest:</p> | | | | <p>24 Travel, meals, and entertainment:</p> | 24 | | |
| <p>a Mortgage (paid to banks, etc.)</p> | 16a | | | <p>a Travel</p> | 24a | | |
| <p>b Other</p> | 16b | | | <p>b Deductible meals and entertainment (see instructions)</p> | 24b | | |
| <p>17 Legal and professional services</p> | 17 | | | <p>25 Utilities</p> | 25 | | |
| <p>28 Total expenses before expenses for business use of home. Add lines 8 through 27</p> | | | | <p>26 Wages (less employment credits)</p> | 26 | | |
| <p>29 Tentative profit or (loss). Subtract line 28 from line 7</p> | | | | <p>27 Other expenses (from line 48 on page 2)</p> | 27 | | |
| <p>30 Expenses for business use of your home. Attach Form 8829</p> | | | | | | | |
| <p>31 Net profit or (loss). Subtract line 30 from line 29.</p> <ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (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 | | |
| <p>32 If you have a loss, check the box that describes your investment in this activity (see instructions).</p> <ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2, or on Form 1040NR, line 13 (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. | | | | | | | |
| | | | | | | <p>32a <input type="checkbox"/> All investment is at risk.</p> <p>32b <input type="checkbox"/> Some investment is not at risk.</p> | |

