

**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-NR, or 1041; partnerships must generally file Form 1065.

Go to [www.irs.gov/ScheduleC](https://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **09**



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<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> 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	
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. <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	
31	<b>Net profit or (loss).</b> Subtract line 30 from line 29. <ul style="list-style-type: none"><li>• 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>.</li><li>• If a loss, you <b>must</b> go to line 32.</li></ul>	31	
32	If you have a loss, check the box that describes your investment in this activity. See instructions. <ul style="list-style-type: none"><li>• 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>.</li><li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li></ul>	32a <input 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**   ☐ 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**

