

Now you can complete Roger's Schedule C-EZ. Roger had gross receipts of \$10,953 and total expenses of \$2,465. He also provided you the following information on his vehicle:

- Placed in service March 6 of the tax year

- Total business miles = 1,564

- Total personal miles = 0

- Owns a second vehicle for personal use

- Does not use business vehicle for personal use

- Maintains a written log of mileage

Scroll down to complete Parts II and III of Roger's Schedule C-EZ. Remember to round off the amounts you enter to the nearest dollar.

Without closing the PDF Window, return to the lesson screen and click Check My Answer.

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Net Profit From Business

(Sole Proprietorship)

- ▶ Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.
- ▶ Attach to Form 1040, 1040NR, or 1041. ▶ See instructions on back.

OMB No. 1545-0074

2008

Attachment
Sequence No. **09A**

Social security number (SSN)

Part I General Information

**You May Use
Schedule C-EZ
Instead of
Schedule C
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, on page C-4 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service	B Enter code from pages C-8, 9, & 10 ▶
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
E Business address (including suite or room no.). Address not required if same as on page 1 of your tax return. City, town or post office, state, and ZIP code	

Part II Figure Your Net Profit

1 Gross receipts. Caution. See the instructions for Schedule C, line 1, on page C-3 and check the box if: <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 <input type="checkbox"/> 	1		
2 Total expenses (see instructions on page 2). If more than \$5,000, you must use Schedule C	2		
3 Net profit. Subtract line 2 from line 1. If less than zero, you must use Schedule C. 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 the instructions for Schedule C, line 31, on page C-7.) Estates and trusts, enter on Form 1041, line 3	3		

Part III Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) ▶ . . . / . . . / . . .

5 Of the total number of miles you drove your vehicle during 2008, enter the number of miles you used your vehicle for:
a Business **b** Commuting (see instructions) **c** Other

6 Was your vehicle available for personal use during off-duty hours? **Yes** **No**

7 Do you (or your spouse) have another vehicle available for personal use? **Yes** **No**

8a Do you have evidence to support your deduction? **Yes** **No**
b If "Yes," is the evidence written? **Yes** **No**