

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2008**

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).**

Name of proprietor	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see page C-3 of the instructions)	<b>B</b> Enter code from pages C-9, 10, & 11
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2008, check here <input type="checkbox"/>	

**Part I Income**

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

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

<p><b>8</b> Advertising</p> <p><b>9</b> Car and truck expenses (see page C-5)</p> <p><b>10</b> Commissions and fees</p> <p><b>11</b> Contract labor (see page C-5)</p> <p><b>12</b> Depletion</p> <p><b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)</p> <p><b>14</b> Employee benefit programs (other than on line 19)</p> <p><b>15</b> Insurance (other than health)</p> <p><b>16</b> Interest:</p> <p style="padding-left: 20px;"><b>a</b> Mortgage (paid to banks, etc.)</p> <p style="padding-left: 20px;"><b>b</b> Other</p> <p><b>17</b> Legal and professional services</p>	<p><b>8</b></p> <p><b>9</b></p> <p><b>10</b></p> <p><b>11</b></p> <p><b>12</b></p> <p><b>13</b></p> <p><b>14</b></p> <p><b>15</b></p> <p><b>16a</b></p> <p><b>16b</b></p> <p><b>17</b></p>	<p><b>18</b> Office expense</p> <p><b>19</b> Pension and profit-sharing plans</p> <p><b>20</b> Rent or lease (see page C-6):</p> <p style="padding-left: 20px;"><b>a</b> Vehicles, machinery, and equipment</p> <p style="padding-left: 20px;"><b>b</b> Other business property</p> <p><b>21</b> Repairs and maintenance</p> <p><b>22</b> Supplies (not included in Part III)</p> <p><b>23</b> Taxes and licenses</p> <p><b>24</b> Travel, meals, and entertainment:</p> <p style="padding-left: 20px;"><b>a</b> Travel</p> <p style="padding-left: 20px;"><b>b</b> Deductible meals and entertainment (see page C-7)</p> <p><b>25</b> Utilities</p> <p><b>26</b> Wages (less employment credits)</p> <p><b>27</b> Other expenses (from line 48 on page 2)</p>	<p><b>18</b></p> <p><b>19</b></p> <p><b>20a</b></p> <p><b>20b</b></p> <p><b>21</b></p> <p><b>22</b></p> <p><b>23</b></p> <p><b>24a</b></p> <p><b>24b</b></p> <p><b>25</b></p> <p><b>26</b></p> <p><b>27</b></p>		
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27					
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7					
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>					
<b>31</b> <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>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1 as a statutory employee, see page C-7). 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>					
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-8).					
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1 as a statutory employee, see the line 31 instructions on page C-7). 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>					
				<b>32a</b> <input type="checkbox"/> All investment is at risk.	
				<b>32b</b> <input type="checkbox"/> Some investment is not at risk.	

