

Instructions for Schedule C

2023

Profit or Loss From Business

Volume 2 of 2



Department of the Treasury
Internal Revenue Service

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You can also deduct the cost of books, professional instruments, equipment, etc., if you normally use them within a year. However, if their usefulness extends substantially beyond a year, you must generally recover their costs through depreciation.

Line 23

You can deduct the following taxes and licenses on this line.

- State and local sales taxes imposed on you as the seller of goods or services. If you collected this tax from the buyer, you must also include the amount collected in gross receipts or sales on line 1.
- Real estate and personal property taxes on business assets.
- Licenses and regulatory fees for your trade or business paid each year to state or local governments. But some licenses, such as liquor licenses, may have to be

amortized. See the Instructions for Form 4562, Depreciation and Amortization, for more information on amortization.

- Social security and Medicare taxes paid to match required withholding from your employees' wages. Reduce your deduction by the amount shown on Form 8846, line 4.
- Federal unemployment tax paid.
- Federal highway use tax.
- Contributions to a state unemployment insurance fund or disability benefit fund if they are considered taxes under state law.

Do not deduct the following.

- Federal income taxes, including your self-employment tax. However, you can deduct one-half of your self-employment tax on Schedule 1 (Form 1040), line 15 (but if filing Form 1040-NR, then only when covered under the U.S. social

security system due to an international social security agreement).

- Estate and gift taxes.
- Taxes assessed to pay for improvements, such as paving and sewers.
- Taxes on your home or personal use property.
- State and local sales taxes on property purchased for use in your business. Instead, treat these taxes as part of the cost of the property.
- State and local sales taxes imposed on the buyer that you were required to collect and pay over to state or local governments. These taxes are not included in gross receipts or sales nor are they a deductible expense. However, if the state or local government allowed you to retain any part of the sales tax you collected, you must include that amount as income on line 6.

- Other taxes and license fees not related to your business.



Do not reduce your deduction for social security and Medicare taxes by the nonrefundable and refundable portions of the credit for sick and family leave wages that you claimed on Form 944 or Form(s) 941. Instead, you must report your credit for qualified sick and family leave wages as income on line 6.

Line 24a

Enter your expenses for lodging and transportation connected with overnight travel for business while away from your tax home. In most cases, your tax home is your main place of business, regardless of where you maintain your family home. You can't deduct expenses paid or incurred in connection with employment away from home if that period of employment exceeds 1 year. Also, you cannot deduct travel expenses for your spouse, your dependent, or any other

individual unless that person is your employee, the travel is for a bona fide business purpose, and the expenses would otherwise be deductible by that person.

Do not include expenses for meals on this line. Instead, see Line 24b, later. Do not include entertainment expenses on this line.

Instead of keeping records of your actual incidental expenses, you can use an optional method for deducting incidental expenses only if you did not pay or incur meal expenses on a day you were traveling away from your tax home. The amount of the deduction is \$5 a day. Incidental expenses include fees and tips given to porters, baggage carriers, bellhops, hotel maids, stewards or stewardesses and others on ships, and hotel servants in foreign countries. They do not include expenses for laundry, cleaning and pressing of clothing, lodging taxes, or the costs of telegrams or telephone calls. You cannot use this method on any day that you

use the standard meal allowance (as explained under *Line 24b*, later).

You can't deduct expenses for attending a convention, seminar, or similar meeting held outside the North American area unless the meeting is directly related to your trade or business and it is as reasonable for the meeting to be held outside the North American area as within it. These rules apply to both employers and employees. Other rules apply to luxury water travel.

For details on travel expenses, see chapter 1 of Pub. 463.

Line 24b

Enter your deductible business meal expenses. This includes expenses for meals while traveling away from home for business. Your deductible business meal expenses are a percentage of your actual business meal expenses or standard meal allowance. See *Amount of deduction*, later, for the

percentage that applies to your actual meal expenses or standard meal allowance. In most cases, the percentage is 50%.

Do not include entertainment expenses on this line.

Business meal expenses. You can deduct a percentage of the actual cost of a meal if the following conditions are met.

- The meal expense was an ordinary and necessary expense in carrying on your trade or business.
- The expense was not lavish or extravagant under the circumstances.
- You or your employee was present at the meal.
- The meal was provided to a current or potential business customer, client, consultant, or similar business contact.
- In the case of food or beverages provided during or at an entertainment event, the

food and beverages were purchased separately from the entertainment, or the cost of the food and beverages was stated separately from the cost of the entertainment on one or more bills, invoices, or receipts.



You cannot avoid the entertainment disallowance rule by inflating the amount charged for food and beverages.

See Notice 2021-25 for examples and more information. Notice 2021-25 is available at [IRS.gov/irb/2021-17 IRB#NOT-2021-25](https://www.irs.gov/irb/2021-17_IRB#NOT-2021-25).

Standard meal allowance. Instead of deducting the actual cost of your meals while traveling away from home, you can use the standard meal allowance for your daily meals and incidental expenses. Under this method, you deduct a specified amount, depending on where you travel, instead of keeping records of your actual meal expenses. However, you

must still keep records to prove the time, place, and business purpose of your travel.

The standard meal allowance is the federal meals and incidental expenses (M&IE) rate. You can find these rates for locations inside and outside the continental United States by going to the General Services Administration's website at [GSA.gov/travel/plan-book/perdiem-rates/mie-breakdown](https://www.gsa.gov/travel/plan-book/perdiem-rates/mie-breakdown).

See chapter 2 of Pub. 463 for details on how to figure your deduction using the standard meal allowance, including special rules for partial days of travel. For special per diem rates and rules of high cost locales, see [IRS.gov/irb/2021-38_IRB#NOT-2021-52](https://www.irs.gov/irb/2021-38_IRB#NOT-2021-52).

Amount of deduction. For business meals, you can deduct 50% of your business meal expenses, including meals incurred while away from home on business. However, for individuals subject to the Department of Transportation (DOT) hours of service limits, the percentage for other business meals is

increased to 80% for business meals consumed during, or incident to, any period of duty for which those limits are in effect. Individuals subject to the DOT hours of service limits include the following.

- Certain air transportation workers (such as pilots, crew, dispatchers, mechanics, and control tower operators) who are under Federal Aviation Administration regulations.
- Interstate truck operators who are under DOT regulations.
- Certain merchant mariners who are under Coast Guard regulations.

However, you can fully deduct meals and incidentals furnished or reimbursed to an employee if you properly treat the expense as wages subject to withholding. You can also fully deduct meals and incidentals provided to a nonemployee to the extent the expenses are includible in the gross income of that

person and reported on Form 1099-NEC. See chapter 5 of Pub. 15 (Circular E), *Employer's Tax Guide*, for details and other exceptions. See also chapter 8 of Pub. 334.

Daycare providers. If you qualify as a family daycare provider, you can use the standard meal and snack rates, instead of actual costs, to figure the deductible cost of meals and snacks provided to eligible children. If you receive reimbursement under a food program of the Department of Agriculture, only deduct the cost of food that exceeds reimbursement, if any. See Pub. 587 for details, including recordkeeping requirements.

Line 25

Deduct utility expenses only for your trade or business.

Local telephone service. If you used your home phone for business, do not deduct the base rate (including taxes) of the first phone

line into your residence. But you can deduct any additional costs you incurred for business that are more than the base rate of the first phone line. For example, if you had a second line, you can deduct the business percentage of the charges for that line, including the base rate charges.

Line 26

Enter the total salaries and wages for the tax year reduced by the amount of the following credit(s), if applicable.

- Work Opportunity Credit (Form 5884).
- Empowerment Zone Employment Credit (Form 8844).
- Credit for Employer Differential Wage Payments (Form 8932).
- Employer Credit for Paid Family and Medical Leave (Form 8994).

Do not reduce your deduction for any portion of a credit that was passed through to you

from a pass-through entity. See the instructions for the credit form for more information.

Do not include salaries and wages deducted elsewhere on your return or amounts paid to yourself.



If you provided taxable fringe benefits to your employees, such as personal use of a car, do not deduct as wages the amount applicable to depreciation and other expenses claimed elsewhere.

In most cases, you are required to file Form W-2 for each employee. See the General Instructions for Forms W-2 and W-3.

Line 27b

Energy efficient commercial buildings deduction. You may be able to deduct part or all of the expenses of modifying an existing commercial building to make it energy efficient. For details, see Form 7205 and its

instructions. Attach Form 7205 to your tax return.

Line 30

Business use of your home. You may be able to deduct certain expenses for business use of your home, subject to limitations. To claim a deduction for business use of your home, use Form 8829, or you can elect to determine the amount of the deduction using a simplified method.

If you have a business use of another home, you can't use the simplified method for that home. You can use the Form 8829 to claim expenses for business use of the other home.

For additional information about claiming this deduction, see Pub. 587.

Note. Line 30 doesn't apply to filers of Form 1040-SS.



If you are not using the simplified method to determine the amount of

expenses you may deduct for business use of a home, do not complete the additional entry spaces on line 30 for total square footage of your home and of the part of the home used for business. Instead, include the amount from line 36 of your Form 8829 on line 30.

Simplified method. The simplified method is an alternative to the calculation, allocation, and substantiation of actual expenses. In most cases, you will figure your deduction by multiplying the area (measured in square feet) used regularly and exclusively for business, regularly for daycare, or regularly for storage of inventory or product samples, by \$5. The area you use to figure your deduction cannot exceed 300 square feet. You cannot use the simplified method to figure a deduction for rental use of your home.

Electing to use the simplified method.

You choose whether or not to use the simplified method each tax year. Make the election by using the simplified method to

figure the deduction for the qualified business use of a home on a timely filed, original federal income tax return for that year. An election for a year, once made, is irrevocable. A change from using the simplified method in one year to actual expenses in a succeeding year, or vice versa, is not a change in method of accounting and does not require the consent of the Commissioner.

If you share your home with someone else who uses the home for a separate business that qualifies for this deduction, each of you may make your own election, but not for the same portion of the home.

If you conduct more than one business that qualifies for this deduction in your home, your election to use the simplified method applies to all your qualified business uses of your home. You are limited to a maximum of 300 square feet for all of the businesses you conduct in your home that qualify for this deduction. Allocate the actual square footage

used (up to the maximum 300 square feet) among your qualified business uses in any reasonable manner you choose, but you may not allocate more square feet to a qualified business use than you actually use in that business.



If you used your home for more than one business, you will need to file a separate Schedule C for each business.

Do not combine your deductions for each business use on a single Schedule C.

Business use of more than one home. You may have used more than one home in your business. If you used more than one home for the same business during 2023, you may elect to use the simplified method for only one home; you must file a Form 8829 to claim a business use of the home deduction for any additional home. If one or more of the homes were not used for the entire year (for example, you moved during the year), see *Part-year use or area changes (for simplified*

method only), later, and *Columns (a) and (b)* in the Instructions for Form 8829.

Other requirements must still be met.

You must still meet all the use requirements to claim a deduction for business use of the home. The simplified method is only an alternative to the calculation, allocation, and substantiation of actual expenses. The simplified method is not an alternative to the exclusivity and other tests that must be met in order to qualify for this deduction. For more information about qualifying business uses, see *Qualifying for a Deduction* in Pub. 587.

Gross income limitation. The amount of your deduction is still limited to the gross income derived from qualified business use of the home reduced by the business deductions that are not related to your use of the home. If this limitation reduces the amount of your deduction, you cannot carry over the difference to another tax year.

Carryover of actual expenses from Form 8829. If you used Form 8829 in a prior year, and you had actual expenses that you could carry over to the next year, you cannot claim those expenses if you are using the simplified method. Instead, the actual expenses from Form 8829 that were not allowed will be carried over to the next year that you use actual expenses to figure your deduction.

Depreciation of home. You cannot deduct any depreciation (including any additional first-year depreciation) or section 179 expense for the portion of your home that is used in a qualified business use if you figure the deduction for the business use of your home using the simplified method. The depreciation deduction allowable for that portion of the home for that year is deemed to be zero.



Although you cannot deduct any depreciation or section 179 expense for the portion of your home that is a qualified business use because you elect to use the simplified method, you may still claim depreciation or the section 179 expense deduction on other assets (for example, furniture and equipment) used in the qualified business use of your home.

Simplified Method Worksheet

Keep for Your Records



1.	Enter the amount of the gross income limitation. See the Instructions for the Simplified Method Worksheet (below)	1.	_____
2.	Allowable square footage for the qualified business use. Do not enter more than 300 square feet. See the Instructions for the Simplified Method Worksheet	2.	_____
3.	Simplified method amount		
a.	Maximum allowable amount	3a.	\$5 _____
b.	For daycare facilities not used exclusively for business, see the instructions for line 3b of this worksheet and enter the decimal amount from the Daycare Facility Worksheet; otherwise, enter 1.0	3b.	_____
c.	Multiply line 3a by line 3b and enter the result to 2 decimal places	3c.	_____
4.	Multiply line 2 by line 3c	4.	_____
5.	Allowable expenses using the simplified method. Enter the smaller of line 1 or line 4 here and include that amount on Schedule C, line 30. If zero or less, enter -0-	5.	_____
6.	Carryover of unallowed expenses from a prior year that are not allowed in 2023.		
a.	Operating expenses. Enter the amount from your last Form 8829, line 43 (line 42 if before 2018). See the Instructions for the Simplified Method Worksheet	6a.	_____
b.	Excess casualty losses and depreciation. Enter the amount from your last Form 8829, line 44 (line 43 if before 2018). See the Instructions for the Simplified Method Worksheet	6b.	_____

Instructions for the Simplified Method Worksheet

Use this worksheet to figure the amount of expenses you may deduct for a qualified business use of a home if you are electing to use the simplified method for that home. If you are not electing to use the simplified method, use Form 8829.

Line 1. If all gross income from your trade or business is from this qualified business use of your home, figure your gross income limitation as follows.

- A. Enter the amount from Schedule C, line 29
- B. Enter any gain derived from the business use of your home and shown on Form 8949 (and included on Schedule D) or Form 4797
- C. Add lines A and B
- D. Enter the total amount of any losses (as a positive number) shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business, but not allocable to the business use of the home
- E. Gross income limitation. Subtract line D from line C. Enter the result here and on line 1 of the simplified method worksheet

If some of the income is from a place of business other than your home, you must first determine the part of your gross income (Schedule C, line 7, and gains from Form 8949, Schedule D, and Form 4797) from the business use of your home. In making this determination, consider the amount of time you spent at each location as well as other facts. After determining the part of your gross income from the business use of your home, subtract from that amount the total expenses shown on Schedule C, line 28, plus any losses shown on Form 8949 (and included on Schedule D) or Form 4797 that are allocable to the business in which you use your home but that are not allocable to the business use of the home. Enter the result on line 1 of the simplified method worksheet.

Note: If you had more than one home in which you conducted this business during the year, include only the income earned and the deductions attributable to that income during the period you owned the home for which you elected to use the simplified method.

Line 2. If you used the same area for the entire year, enter the smaller of the square feet you actually used or 300. If you and your spouse conducted the business as a qualified joint venture, split the square feet between you and your spouse in the same manner you split your other tax attributes. If you shared space with someone else, used the home for business for only part of the year, or the area you used changed during the year, see [Figuring your allowable expenses for business use of the home](#), before entering an amount on this line. Do not enter more than 300 square feet or, if applicable, the average monthly allowable square footage on this line. See [Part-year use or area changes \(for simplified method only\)](#), later, for more information on how to figure your average monthly allowable square footage.

Line 3b. If your qualified business use is providing daycare, you may need to account for the time that you used the same part of your home for other purposes. If you used the part of your home exclusively and regularly for providing daycare, enter 1.0 on line 3b. If you did not use the part of your home exclusively for providing daycare, complete the [Daycare Facility Worksheet](#) to figure what number to enter on line 3b.

Line 6. Because you are using the simplified method this year, you cannot deduct the amounts you entered on lines 6a and 6b this year. If you file Form 8829 in a later year for your qualified business use of this home, you will be able to include these expenses when you figure your deduction.

- 6a.** If you did not file a 2022 Form 8829, then your carryover of prior year operating expenses is the amount of operating expenses shown in Part IV of the last Form 8829, if any, that you filed to claim a deduction for business use of the home.
- 6b.** If you did not file a 2022 Form 8829, then your carryover of prior year excess casualty losses and depreciation is the amount of excess casualty losses and depreciation shown in Part IV of the last Form 8829, if any, that you filed to claim a deduction for business use of the home.

Daycare Facility Worksheet (for simplified method)

Keep for Your Records



1. Multiply days used for daycare during the year by hours used per day	1.	_____
2. Total hours available for use during the year. See the Instructions for the Daycare Facility Worksheet	2.	_____
3. Divide line 1 by line 2. Enter the result as a decimal amount here and on line 3b of the Simplified Method Worksheet	3.	_____

Instructions for the Daycare Facility Worksheet

Use this worksheet to figure the percentage to use on line 3b of the Simplified Method Worksheet. If you do not use the area of your home exclusively for daycare, you must reduce the prescribed rate before figuring your deduction using the simplified method.



If you used at least 300 square feet for daycare regularly and exclusively during the year, then you do not need to complete this worksheet. This worksheet is only needed if you did not use the allowable area exclusively for daycare.

Line 1. Enter the total number of hours the facility was used for daycare during the year.

Example. Your home is used Monday through Friday for 12 hours per day for 250 days during the year. It is also used on 50 Saturdays for 8 hours a day. Enter 3,400 hours on line 4 (3,000 hours for weekdays plus 400 hours for Saturdays).

Line 2. If you used your home for daycare during the entire year, multiply 365 days (366 for a leap year) by 24 hours, and enter the result.

If you started or stopped using your home for daycare during the year, you must prorate the number of hours based on the number of days the home was available for daycare. Multiply 24 hours by the number of days available and enter that result.

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Figuring your allowable expenses for business use of the home. You will figure the deduction using Form 8829 or the Simplified Method Worksheet, or both.



You may not use the simplified method and also file Form 8829 for the same qualified business use of the same home.

Using Form 8829. Use Form 8829 to figure and claim this deduction for a home if you are not or cannot use the simplified method for that home. For information about claiming this deduction using Form 8829, see the Instructions for Form 8829 and Pub. 587.

Using the simplified method. Use the Simplified Method Worksheet in these instructions to figure your deduction for a qualified business use of your home if you are electing to use the simplified method for that home.

Shared use (for simplified method only).

If you share your home with someone else who uses the home for a separate business that also qualifies for this deduction, you may not include the same square feet to figure your deduction as the other person. You must allocate the shared space between you and the other person in a reasonable manner.

Example. Taylor and Logan are roommates. Taylor uses 300 square feet of their home for a qualified business use. Logan uses 200 square feet of their home for a separate qualified business use. The qualified business uses share 100 square feet. In addition to the portion that they do not share, Taylor and Logan can both claim 50 of the 100 square feet or divide the 100 square feet between them in any reasonable manner. If divided evenly, Taylor could claim 250 square feet using the simplified method and Logan could claim 150 square feet.

Part-year use or area changes (for simplified method only). If your qualified business use was for a portion of the tax year (for example, a seasonal business, a business that begins during the year, or you moved during the year) or you changed the square footage of your qualified business use, your deduction is limited to the average monthly allowable square footage. You figure the average monthly allowable square footage by adding the amount of allowable square feet you used in each month and dividing the sum by 12.

When determining the average monthly allowable square footage, you cannot take more than 300 square feet into account for any one month. Additionally, if your qualified business use was less than 15 days in a month, use -0- for that month.

Example 1. Finley files a federal income tax return on a calendar year basis. On July 20, Finley began using 400 square feet of the

home for a qualified business use. Finley continued to use the 400 square feet until the end of the year. Finley's average monthly allowable square footage is 125 square feet (300 square feet for August through December divided by the number of months in the year $((300 + 300 + 300 + 300 + 300)/12))$).

Example 2. Riley files a federal income tax return on a calendar year basis. On April 20, Riley began using 100 square feet of the home for a qualified business use. On August 5, Riley expanded the area of qualified business use to 350 square feet. Riley continued to use the 350 square feet until the end of the year. Riley's average monthly allowable square footage is 150 square feet (100 square feet for May through July and 300 square feet for August through December divided by the number of months in the year $((100 + 100 + 100 + 300 + 300 + 300 + 300 + 300)/12))$).

Example 3. Carter files a federal income tax return on a calendar year basis. From January 1 through July 16, Carter used 300 square feet of the home for a qualified business use. On July 17, Carter moved to a new home and immediately began using 200 square feet of the new home for the same qualified business use. Using the simplified method to deduct expenses for the qualified business use for the previous home, Carter's average monthly allowable square footage is 175 square feet (300 square feet for January through July divided by the number of months in the year $((300 + 300 + 300 + 300 + 300 + 300 + 300) / 12)$). Carter also prepared Form 8829 to deduct the actual expenses associated with the qualified business use of the new home.

Once you have determined your allowable square footage, enter the result on line 2 of the Simplified Method Worksheet.



If you moved during the year, your average allowable square footage will generally be less than 300.



You can use the Area Adjustment Worksheet in Pub. 587 to help you determine the allowable square footage to enter on line 2 of the Simplified Method Worksheet.

Reporting your expenses for business use of the home. If you did not use the simplified method, include the amount from line 36 of Form 8829 on line 30 of the Schedule C you are filing for that business.

If you used the simplified method. If you elect to use the simplified method for the business use of a home, complete the additional entry spaces on line 30 for that home only. Include the amount from line 5 of the Simplified Method Worksheet on line 30.

If you itemize your deductions on Schedule A, you may deduct your mortgage interest, real

estate taxes, and casualty losses on Schedule A as if you did not use your home for business. You cannot deduct any excess mortgage interest, excess real estate taxes, or excess casualty losses on Schedule C for this home.

Use Part II of Schedule C to deduct business expenses that are unrelated to the qualified business use of the home (for example, expenses for advertising, wages, or supplies, or depreciation of equipment or furniture).

Deduction figured on multiple forms. If you used more than one home for a business during the year, use a Form 8829 for each home or use the simplified method for one home and Form 8829 for any other home. Combine the amount you figured using the simplified method and the amounts you figured on your Forms 8829, and then enter the total on line 30 of the Schedule C for that business.

Line 31

Figuring your net profit or loss. If your expenses (including the expenses you report on line 30) are more than your gross income, don't enter your loss on line 31 until you have applied the at-risk rules and the passive activity loss rules. To apply these rules, follow the instructions under Line 32, later, and the Instructions for Form 8582. After applying those rules, the amount on line 31 will be your loss, and it may be smaller than the amount you figured by subtracting line 30 from line 29.

If your gross income is more than your expenses (including the expenses you report on line 30), and you don't have prior year unallowed passive activity losses, subtract line 30 from line 29. The result is your net profit.

If your gross income is more than your expenses (including the expenses you report on line 30), and you have prior year

unallowed passive activity losses, don't enter your net profit on line 31 until you have figured the amount of prior year unallowed passive activity losses you may claim this year for this activity. Use Form 8582 to figure the amount of prior year unallowed passive activity losses you may include on line 31. Be sure to indicate that you are including prior year passive activity losses by entering "PAL" to the left of the entry space.

If you checked the "No" box on line G, see the Instructions for Form 8582; you may need to include information from this schedule on Form 8582, even if you have a net profit.

Rental real estate activity. Unless you are a qualifying real estate professional, a rental real estate activity is a passive activity, even if you materially participated in the activity. If you have a loss, you may need to file Form 8582 to apply a limitation that may reduce your loss. See the Instructions for Form 8582.

Reporting your net profit or loss. Once you have figured your net profit or loss, report it as follows.



If you enter a loss on line 31, you may have an excess business loss. Use Form 461 to figure your excess business loss.

Individuals. Enter your net profit or loss on line 31 and include it on Schedule 1 (Form 1040), line 3. Also, include your net profit or loss on Schedule SE, line 2. However, if you are a statutory employee or notary public, see Statutory employees or Notary public, later.

Nonresident aliens. Enter your net profit or loss on line 31 and include it on Schedule 1 (Form 1040), line 3. You should also include this amount on Schedule SE, line 2, if you are covered under the U.S. social security system due to an international social security agreement currently in effect. See the Instructions for Schedule SE for information

on international social security agreements. However, if you are a statutory employee or notary public, see Statutory employees or Notary public, later.

Trusts and estates. Enter the net profit or loss on line 31 and include it on Form 1041, line 3.

Statutory employees. Enter your net profit or loss on line 31 and include it on Schedule 1 (Form 1040), line 3. However, do not report this amount on Schedule SE, line 2. If you were a statutory employee and you are required to file Schedule SE because of other self-employment income, see the Instructions for Schedule SE.

Notary public. Do not enter your net profit from line 31 on Schedule SE, line 2, unless you are required to file Schedule SE because you have other self-employment income. See the Instructions for Schedule SE.



You can deduct one-half of your self-employment tax on Schedule 1 (Form 1040), line 15. See the Instructions for Schedule SE for details.

Community income. If you and your spouse had community income and are filing separate returns, see the Instructions for Schedule SE before figuring self-employment tax.

Earned income credit (EIC). If you have a net profit on line 31, this amount is earned income and may qualify you for the EIC.



To figure your EIC, use the instructions for Form 1040, line 27. Complete all applicable steps plus Worksheet B. If you are required to file Schedule SE, remember to enter one-half of your self-employment tax in Part 1, line 1d, of Worksheet B.

Line 32



You do not need to complete line 32 if line 7 is more than the total of lines 28 and 30.

At-risk rules. In most cases, if you have a business loss and amounts invested in the business for which you are not at risk, complete Form 6198 to apply a limitation that may reduce your loss. The at-risk rules generally limit the amount of loss (including loss on the disposition of assets) you can claim to the amount you could actually lose in the business.

Check box 32b if you have amounts invested in this business for which you are not at risk, such as the following.

- Nonrecourse loans used to finance the business, to acquire property used in the business, or to acquire the business that are not secured by your own property (other than property used in the

business), and for which you are not personally responsible to repay. However, there is an exception for certain nonrecourse financing borrowed by you in connection with holding real property. See the Instructions for Form 6198 and Pub. 925.

- Cash, property, or borrowed amounts used in the business (or contributed to the business, or used to acquire the business) that are protected against loss by a guarantee, stop-loss agreement, or other similar arrangement (excluding casualty insurance and insurance against tort liability).
- Amounts borrowed for use in the business from a person who has an interest in the business, other than as a creditor, or who is related under section 465(b)(3)(C) to a person (other than you) having such an interest.

Figuring your loss. Before determining your loss, check box 32a or 32b to indicate whether the loss from your business activity is limited by the at-risk rules. Follow the instructions, next, that apply to your box 32 activity.

Note. Line 32 doesn't apply to filers of Form 1040-SS.

All investment is at risk. If all amounts are at risk in this business, check box 32a. If you answered "Yes" on line G, your loss will not be reduced by the at-risk rules or the passive activity loss rules. See Line 31, earlier, for how to report your loss.

If you answered "No" on line G, you may need to complete Form 8582 to figure your loss to enter on line 31. See the Instructions for Form 8582 for details.

Some investment is not at risk. If some investment is not at risk, check box 32b; the

at-risk rules apply to your loss. Be sure to attach Form 6198 to your return.

If you answered "Yes" on line G, complete Form 6198 to figure the loss to enter on line 31. The passive activity loss rules do not apply. See Line 31, earlier, for how to report your loss.

If you answered "No" on line G, the passive activity loss rules may apply. First, complete Form 6198 to figure the amount of your profit or (loss) for the at-risk activity, which may include amounts reported on other forms and schedules, and the at-risk amount for the activity. Follow the Instructions for Form 6198 to determine how much of your Schedule C loss will be allowed. After you figure the amount of your loss that is allowed under the at-risk rules, you may need to complete Form 8582 to figure the passive activity loss to enter on line 31. See the Instructions for Form 8582 for details.



If you checked box 32b because some investment is not at risk and you do not attach Form 6198, the processing of your return may be delayed.

At-risk loss deduction. Any loss from this business not allowed for 2023 only because of the at-risk rules is treated as a deduction allocable to the business in 2024.

More information. For details, see the Instructions for Form 6198 and Pub. 925.

Part III. Cost of Goods Sold

In most cases, if you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, you must take inventories into account at the beginning and end of your tax year.

Exception for small business taxpayers. If you are a small business taxpayer, you can choose not to keep an inventory, but you

must still use a method of accounting for inventory that clearly reflects income. If you choose not to keep an inventory, you won't be treated as failing to clearly reflect income if your method of accounting for inventory treats inventory as non-incidental material or supplies, or conforms to your financial accounting treatment of inventories. If, however, you choose to keep an inventory, you must generally value the inventory each year to determine your cost of goods sold in Part III of Schedule C.

Small business taxpayer. You qualify as a small business taxpayer if you (a) have average annual gross receipts of \$29 million or less for the 3 prior tax years, and (b) are not a tax shelter (as defined in section 448(d)(3)).

If your business has not been in existence for all of the 3-tax-year period used in figuring average gross receipts, base your average on the period it has existed, and if your business

has a predecessor entity, include the gross receipts of the predecessor entity from the 3-tax-year period when figuring average gross receipts. If your business (or predecessor entity) had short tax years for any of the 3-tax-year period, annualize your business' gross receipts for the short tax years that are part of the 3-tax-year period.

See Pub. 538 for more information.

Treating inventory as non-incident material or supplies. If you account for inventories as materials and supplies that are not incidental, you deduct the amounts paid to acquire or produce the inventoriable items (treated as materials and supplies) in the year in which they are first used or consumed in your operations.

Financial accounting treatment of inventories. Your financial accounting treatment of inventories is determined with regard to the method of accounting you use in your applicable financial statement (as

defined in section 451(b) (3)) or, if you do not have an applicable financial statement, with regard to the method of accounting you use in your books and records that have been prepared in accordance with your accounting procedures.

More information. For more information about this exception for small businesses using this method of accounting for inventoriable items, see Pub. 538.

Changing your method of accounting for inventory. If you want to change your method of accounting for inventory, file Form 3115. For details, see *Line F*, earlier.



Certain direct and indirect expenses may have to be capitalized or included in inventory. See Part II, earlier. See Pub. 538 for additional information.

Line 33

Your inventories can be valued at cost, the lower of cost or market, or any other method approved by the IRS.

Note. Line 33 doesn't apply to filers of Form 1040-SS.

Line 35

If you are changing your method of accounting beginning with 2023, refigure last year's closing inventory using your new method of accounting and enter the result on line 35. If there is a difference between last year's closing inventory and the refigured amount, attach an explanation and take it into account when figuring your section 481(a) adjustment. For details, see the example under *Line F*, earlier.

Part IV. Information on Your Vehicle

Line 44b

In most cases, commuting is travel between your home and a work location. If you converted your vehicle during the year from personal to business use (or vice versa), enter your commuting miles only for the period you drove your vehicle for business.

Travel that meets any of the following conditions isn't commuting; it is considered deductible business travel.

- You have at least one regular work location away from your home and the travel is to a temporary work location in the same trade or business, regardless of the distance. Generally, a temporary work location is one where your employment is expected to last 1 year or less. See Pub. 463 for more details.

- The travel is to a temporary work location outside the metropolitan area where you live and normally work.
- Your home is your principal place of business under section 280A(c)(1)(A) (for purposes of deducting expenses for business use of your home) and the travel is to another work location in the same trade or business, regardless of whether that location is regular or temporary and regardless of distance.

Line 47

Specific recordkeeping rules apply to car or truck expenses. For more information about what records you must keep, see Pub. 463.

You may maintain written evidence by using an electronic storage system that meets certain requirements. For more information about electronic storage systems, see Pub. 583.

Part V. Other Expenses.

Line 48

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. List the type and amount of each expense separately in the space provided. Enter the total on lines 48 and 27a. Do not include the cost of business equipment or furniture; replacements or permanent improvements to property; or personal, living, and family expenses. Do not include charitable contributions. Also, you cannot deduct fines or penalties paid to a government for violating any law. For details on business expenses, see Pub. 334, chapter 8.

Amortization. Include amortization in this part. For amortization that begins in 2023, complete and attach Form 4562.

You can amortize such costs as:

- The cost of pollution-control facilities;
- Amounts paid for research and experimentation;
- Amounts paid to acquire, protect, expand, register, or defend trademarks or trade names; or
- Goodwill and certain other intangibles.

In most cases, you cannot amortize real property construction period interest and taxes. Special rules apply for allocating interest to real or personal property produced in your trade or business.

For a complete list, see the instructions for Form 4562, Part VI.

At-risk loss deduction. Any loss from this business that was not allowed last year because of the at-risk rules is treated as a deduction allocable to this business in 2023.

Bad debts. Include debts and partial debts from sales or services that were included in income and are definitely known to be worthless. If you later collect a debt that you deducted as a bad debt, include it as income in the year collected. For details, see Pub. 334, chapter 8.

Business startup costs. If your business began in 2023, you can elect to deduct up to \$5,000 of certain business startup costs. The \$5,000 limit is reduced (but not below zero) by the amount by which your total startup costs exceed \$50,000. Your remaining startup costs can be amortized over a 180-month period, beginning with the month the business began.

For details, see [IRS.gov/Newsroom/ Heres-how-businesses-can-deduct-startup-costs-from-their-federal-taxes](https://www.irs.gov/newsroom/heres-how-businesses-can-deduct-startup-costs-from-their-federal-taxes). For amortization that begins in 2023, complete and attach Form 4562.

Deduction for removing barriers to individuals with disabilities and the elderly. You may be able to deduct up to \$15,000 of costs paid or incurred in 2023 to remove architectural or transportation barriers to individuals with disabilities and the elderly. However, you cannot take both a credit (on Form 8826) and a deduction for the same expenditures.

De minimis safe harbor for tangible property. Generally, you must capitalize costs to acquire or produce real or tangible personal property used in your trade or business, such as buildings, equipment, or furniture. However, if you elect to use the de minimis safe harbor for tangible property, you may deduct de minimis amounts paid to acquire or produce certain tangible property if these amounts are deducted by you for financial accounting purposes or in keeping your books and records.

If you have an applicable financial statement, you may use this safe harbor to deduct amounts paid for tangible property up to \$5,000 per item or invoice. If you don't have an applicable financial statement, you may use the de minimis safe harbor to deduct amounts paid for tangible property up to \$2,500 per item or invoice.

Only deduct these amounts as other expenses. Don't include these amounts on any other line.

For details on making this election and requirements for using the de minimis safe harbor for tangible property, see chapter 1 of Pub. 535 for 2022, a prior year version.

Film and television and live theatrical production expenses. You can elect to deduct costs of certain qualified film and television productions or qualified live theatrical productions. See chapter 7 of Pub. 535 for 2022, a prior year version, for details.

Forestation and reforestation costs.

Reforestation costs are generally capital expenditures. However, for each qualified timber property, you can elect to expense up to \$10,000 (\$5,000 if married filing separately) of qualifying reforestation costs paid or incurred in 2023.

You can elect to amortize the remaining costs over 84 months. For amortization that begins in 2023, complete and attach Form 4562.

The amortization election and the expense election don't apply to trusts. For details on reforestation expenses, see chapters 7 and 8 of Pub. 535 for 2022, a prior year version.

Paperwork Reduction Act Notice. We ask for the information on Schedule C (Form 1040) to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file Schedule C (Form 1040) will vary depending on individual circumstances. The estimated burden for individual taxpayers filing this form is included in the estimates shown in the instructions for their individual income tax return. The estimated burden for all other taxpayers who file this form is approved under OMB control number 1545-1974 and is shown next.

Recordkeeping.....	3 hr., 36 min.
Learning about the law or the form.....	1 hr., 19 min.
Preparing the form.....	1 hr., 39 min.
Copying, assembling, and sending the form to the IRS.....	34 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the instructions for the tax return with which this form is filed.

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Principal Business or Professional Activity Codes

North American Industry Classification System (NAICS). These codes for the Principal Business or Professional Activity classify sole proprietorships by the type of activity they are engaged in to facilitate the administration of the Internal Revenue Code. These		six-digit codes are based on the North American Industry Classification System (NAICS). Select the category that best describes your primary business activity (for example, Real Estate). Then select the activity that best identifies the principal source of your sales or receipts (for example, real		estate agent). Now find the six-digit code assigned to this activity (for example, 531210, the code for offices of real estate agents and brokers) and enter it on Schedule C, line B. Note. If your principal source of income is from farming activities, you should file Schedule F.	
Accommodation, Food Services, & Drinking Places Accommodation 721310 Rooming & boarding houses, dormitories, & workers' camps 721210 RV (recreational vehicle) parks & recreational camps 721100 Traveler accommodation (including hotels, motels, & bed & breakfast inns) Food Services & Drinking Places 722514 Cafeterias, grill buffets, & buffets 722410 Drinking places (alcoholic beverages) 722511 Full-service restaurants 722513 Limited-service restaurants 722515 Snack & non-alcoholic beverage bars 722300 Special food services (including food service contractors & caterers)	113000 Forestry & logging (including forest nurseries & timber tracts) 114210 Hunting & trapping Support Activities for Agriculture & Forestry 115210 Support activities for animal production (including furriers) 115110 Support activities for crop production (including cotton ginning, soil preparation, planting, & cultivating) 115310 Support activities for forestry	238170 Siding contractors 238910 Site preparation contractors 238120 Structural steel & precast concrete construction contractors 238340 Tile & terrazzo contractors 238290 Other building equipment contractors 238390 Other building finishing contractors 238190 Other foundation, structure, & building exterior contractors 238990 All other specialty trade contractors	621400 Outpatient care centers 621900 Other ambulatory health care services (including ambulance services, blood, & organ banks) Hospitals 622000 Hospitals Nursing & Residential Care Facilities 623000 Nursing & residential care facilities Social Assistance 624410 Childcare services 624200 Community food & housing, & emergency & other relief services 624100 Individual & family services 624310 Vocational rehabilitation services		
Administrative & Support and Waste Management & Remediation Services Administrative & Support Services 561430 Business service centers (including private mail centers & copy shops) 561740 Carpet & upholstery cleaning services 561440 Collection agencies 561450 Credit bureaus 561410 Document preparation services 561300 Employment services 561710 Exterminating & pest control services 561210 Facilities support (management) services 561600 Investigation & security services 561720 Janitorial services 561730 Landscaping services 561110 Office administrative services 561420 Telephone call centers (including telephone answering services & telemarketing bureaus) 561500 Travel arrangement & reservation services 561490 Other business support services (including repossession services, court reporting, & stenotype services) 561790 Other services to buildings & dwellings 561900 Other support services (including packaging & labeling services, & convention & trade show organizers) Waste Management & Remediation Services 562000 Waste management & remediation services	Arts, Entertainment, & Recreation Amusement, Gambling, & Recreation Industries 713100 Amusement parks & arcades 713200 Gambling industries 713900 Other amusement & recreation services (including golf courses, skiing facilities, marinas, fitness centers, bowling centers, skating rinks, miniature golf courses) Museums, Historical Sites, & Similar Institutions 712100 Museums, historical sites, & similar institutions Performing Arts, Spectator Sports, & Related Industries 711410 Agents & managers for artists, athletes, entertainers, & other public figures 711510 Independent artists, writers, & performers 711100 Performing arts companies 711300 Promoters of performing arts, sports, & similar events 711210 Spectator sports (including professional sports clubs & racetrack operations)	Educational Services 611000 Educational services (including schools, colleges, & universities) Finance & Insurance Credit Intermediation & Related Activities 522100 Depository credit intermediation (including commercial banking, savings institutions, & credit unions) 522200 Nondepository credit intermediation (including sales financing & consumer lending) 522300 Activities related to credit intermediation (including loan brokers) Insurance Agents, Brokers, & Related Activities 524210 Insurance agencies & brokerages 524290 Other insurance related activities Securities, Commodity Contracts, & Other Financial Investments & Related Activities 523160 Commodity contracts intermediation 523150 Investment banking & securities intermediation 523210 Securities & commodity exchanges 523900 Other financial investment activities (including investment advice)	Information Publishing Industries 513000 Publishing industries Broadcasting & Content Providers & Telecommunications 516000 Broadcasting & content providers 517000 Telecommunications (including Wired, Wireless, Satellite, Cable & Other Program Distribution, Resellers, Agents, Other Telecommunications, & Internet service providers) Data Processing, Web Search Portals, & Other Information Services 518210 Computing infrastructure providers, data processing, web hosting, & related services 519200 Web search portals, libraries, archives, & other info. services Motion Picture & Sound Recording 512100 Motion picture & video industries (except video rental) 512200 Sound recording industries		
Agriculture, Forestry, Hunting, & Fishing 112900 Animal production (including breeding of cats and dogs) 114110 Fishing	Construction of Buildings 236200 Nonresidential building construction 236100 Residential building construction Heavy and Civil Engineering Construction 237310 Highway, street, & bridge construction 237210 Land subdivision 237100 Utility system construction 237990 Other heavy & civil engineering construction Specialty Trade Contractors 238310 Drywall & insulation contractors 238210 Electrical contractors 238350 Finish carpentry contractors 238330 Flooring contractors 238130 Framing carpentry contractors 238150 Glass & glazing contractors 238140 Masonry contractors 238320 Painting & wall covering contractors 238220 Plumbing, heating & air-conditioning contractors 238110 Poured concrete foundation & structure contractors 238160 Roofing contractors	Health Care & Social Assistance Ambulatory Health Care Services 621610 Home health care services 621510 Medical & diagnostic laboratories 621310 Offices of chiropractors 621210 Offices of dentists 621330 Offices of mental health practitioners (except physicians) 621320 Offices of optometrists 621340 Offices of physical, occupational & speech therapists, & audiologists 621111 Offices of physicians (except mental health specialists) 621112 Offices of physicians, mental health specialists 621391 Offices of podiatrists 621399 Offices of all other miscellaneous health practitioners	Manufacturing 315000 Apparel mfg. 312000 Beverage & tobacco product mfg. 334000 Computer & electronic product mfg. 335000 Electrical equipment, appliance, & component mfg. 332000 Fabricated metal product mfg. 337000 Furniture & related product mfg. 333000 Machinery mfg. 339110 Medical equipment & supplies mfg. 322000 Paper mfg. 324100 Petroleum & coal products mfg. 326000 Plastics & rubber products mfg. 331000 Primary metal mfg. 323100 Printing & related support activities 313000 Textile mills 314000 Textile product mills 336000 Transportation equipment mfg. 321000 Wood product mfg. 339900 Other miscellaneous mfg. Chemical Manufacturing 325100 Basic chemical mfg.		

325500 Paint, coating, & adhesive mfg.	811190 Other automotive repair & maintenance (including oil change & lubrication shops & car washes)	532282 Video tape & disc rental	459410 Office supplies & stationery retailers
325300 Pesticide, fertilizer, & other agricultural chemical mfg.		532289 Other consumer goods rental	459910 Pet & pet supplies retailers
325410 Pharmaceutical & medicine mfg.	811310 Commercial & industrial machinery & equipment (except automotive & electronic) repair & maintenance	Religious, Grantmaking, Civic, Professional, & Similar Organizations	459510 Used merchandise retailers
325200 Resin, synthetic rubber, & artificial & synthetic fibers & filaments mfg.	811210 Electronic & precision equipment repair & maintenance	813000 Religious, grantmaking, civic, professional, & similar organizations	459990 All other miscellaneous retailers (including tobacco, candle, & trophy retailers)
325600 Soap, cleaning compound, & toilet preparation mfg.	811430 Footwear & leather goods repair	Retail Trade	Nonstore Retailers
325900 Other chemical product & preparation mfg.	811410 Home & garden equipment & appliance repair & maintenance	Building Material & Garden Equipment & Supplies Dealers	xx Nonstore retailers sell all types of merchandise using such methods as Internet, mail-order catalogs, interactive television, or direct sales. These types of Retailers should select the PBA associated with their primary line of products sold.
Food Manufacturing	811420 Upholstery & furniture repair	444140 Hardware retailers	xx For example, establishments primarily selling prescription and non-prescription drugs, select PBA code 456110 <i>Pharmacies & Drug Retailers</i> .
311110 Animal food mfg.	811490 Other personal & household goods repair & maintenance	444110 Home centers	
311800 Bakeries, tortilla, & dry pasta mfg.	Professional, Scientific, & Technical Services	444200 Lawn & garden equipment & supplies retailers	
311500 Dairy product mfg.	541100 Legal services	444120 Paint & wallpaper retailers	
311400 Fruit & vegetable preserving & speciality food mfg.	541211 Offices of certified public accountants	444180 Other building materials dealers	
311200 Grain & oilseed milling	541214 Payroll services	Clothing & Accessories Retailers	
311610 Animal slaughtering & processing	541213 Tax preparation services	458110 Clothing & clothing accessories retailers	
311710 Seafood product preparation & packaging	541219 Other accounting services	458310 Jewelry retailers	
311300 Sugar & confectionery product mfg.	Architectural, Engineering, & Related Services	458320 Luggage & leather goods retailers	
311900 Other food mfg. (including coffee, tea, flavorings, & seasonings)	541310 Architectural services	458210 Shoe retailers	
Leather & Allied Product Manufacturing	541350 Building inspection services	Electronic & Appliance Retailers	
316210 Footwear mfg. (including leather, rubber, & plastics)	541340 Drafting services	449210 Electronics & appliance retailers (including computers)	
316110 Leather & hide tanning & finishing	541330 Engineering services	Food & Beverage Retailers	
316990 Other leather & allied product mfg.	541360 Geophysical surveying & mapping services	445320 Beer, wine, & liquor retailers	
Nonmetallic Mineral Product Manufacturing	541320 Landscape architecture services	445250 Fish & seafood retailers	
327300 Cement & concrete product mfg.	541370 Surveying & mapping (except geophysical) services	445230 Fruit & vegetable retailers	
327100 Clay product & refractory mfg.	541380 Testing laboratories & services	445100 Grocery & convenience retailers	
327210 Glass & glass product mfg.	Computer Systems Design & Related Services	445240 Meat retailers	
327400 Lime & gypsum product mfg.	541510 Computer systems design & related services	445290 Other specialty food retailers	
327900 Other nonmetallic mineral product mfg.	Specialized Design Services	445132 Vending machine operators	
Mining	541400 Specialized design services (including interior, industrial, graphic, & fashion design)	Furniture & Home Furnishings Retailers	
212110 Coal mining	Other Professional, Scientific, & Technical Services	449110 Furniture retailers	
211120 Crude petroleum extraction	541800 Advertising, public relations, & related services	449120 Home furnishings retailers	
212200 Metal ore mining	541600 Management, scientific, & technical consulting services	Gasoline Stations & Fuel dealers	
211130 Natural gas extraction	541910 Market research & public opinion polling	457100 Gasoline stations (including convenience stores with gas)	
212300 Nonmetallic mineral mining & quarrying	541920 Photographic services	457210 Fuel dealers (including heating oil & liquefied petroleum)	
213110 Support activities for mining	541700 Scientific research & development services	General Merchandise Retailers	
Other Services	541930 Translation & interpretation services	455000 General merchandise retailers	
Personal & Laundry Services	541940 Veterinary services	Health & Personal Care Retailers	
812111 Barber shops	541990 All other professional, scientific, & technical services	456120 Cosmetics, beauty supplies, & perfume retailers	
812112 Beauty salons	Real Estate & Rental & Leasing	456130 Optical goods retailers	
812220 Cemeteries & crematories	Real Estate	456110 Pharmacies & drug retailers	
812310 Coin-operated laundries & drycleaners	531100 Lessors of real estate (including miniwarehouses & self-storage units)	456190 Other health & personal care retailers	
812320 Drycleaning & laundry services (except coin-operated) (including laundry & drycleaning drop-off & pickup sites)	531210 Offices of real estate agents & brokers	Motor Vehicle & Parts Dealers	
812210 Funeral homes & funeral services	531320 Offices of real estate appraisers	441300 Automotive parts, accessories, & tire retailers	
812330 Linen & uniform supply	531310 Real estate property managers	441222 Boat dealers	
812113 Nail salons	531390 Other activities related to real estate	441227 Motorcycle, ATV, & all other motor vehicle dealers	
812930 Parking lots & garages	Rental & Leasing Services	441110 New car dealers	
812910 Pet care (except veterinary) services	532100 Automotive equipment rental & leasing	441210 Recreational vehicle dealers (including motor home & travel trailer dealers)	
812920 Photofinishing	532400 Commercial & industrial machinery & equipment rental & leasing	441120 Used car dealers	
812190 Other personal care services (including diet & weight reducing centers)	532210 Consumer electronics & appliances rental	Sporting Goods, Hobby, Book, Musical Instrument & Miscellaneous Retailers	
812990 All other personal services	532281 Formal wear & costume rental	459210 Book retailers & news dealers (including newsstands)	
Repair & Maintenance	532310 General rental centers	459120 Hobby, toy, & game retailers	
811120 Automotive body, paint, interior, & glass repair	532283 Home health equipment rental	459140 Musical instrument & supplies retailers	
811110 Automotive mechanical & electrical repair & maintenance	532284 Recreational goods rental	459130 Sewing, needlework, & piece goods retailers	
		459110 Sporting goods retailers	
		459920 Art dealers	
		459310 Florists	
		459420 Gift, novelty, & souvenir retailers	
		459930 Manufactured (mobile) home dealers	

424800	Beer, wine, & distilled alcoholic beverages	424910	Farm supplies	424700	Petroleum & petroleum products	Wholesale Trade Agents & Brokers	
424920	Books, periodicals, & newspapers	424930	Flower, nursery stock, & florists' supplies	424940	Tobacco products & electronic cigarettes		425120
424600	Chemical & allied products	424400	Grocery & related products	424990	Other miscellaneous nondurable goods	999000	Unclassified establishments (unable to classify)
424210	Drugs & druggists' sundries	424950	Paint, varnish, & supplies				
424500	Farm product raw materials	424100	Paper & paper products				

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