SCHEDULE C (Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or (Loss) From Business or Profession

(Sole Proprietorship)

Partnerships, Joint Ventures, etc., Must File Form 1065.

▶ **Attach to Form 1040 or Form 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

1985
09

Name of proprietor

Social security number

A Principal business or profession, including product or service (see Instructions)

B Principal business code from page 2

C Business name and address ▶

D Employer ID number

E Method(s) used to value closing inventory:
(1) ☐ Cost (2) ☐ Lower of cost or market (3) ☐ Other (attach explanation)

F Accounting method: (1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶

	Yes	No
G Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.		
H Did you deduct expenses for an office in your home?		

Part I Income

1 a	Gross receipts or sales	1a	
b	Less: Returns and allowances	1b	
c	Subtract line 1b from line 1a and enter the balance here	1c	
2	Cost of goods sold and/or operations (from Part III, line 8)	2	
3	Subtract line 2 from line 1c and enter the **gross profit** here	3	
4 a	Windfall Profit Tax Credit or Refund received in 1985 (see Instructions)	4a	
b	Other income	4b	

Codes for Principal Business or Professional Activity

Review the major business categories listed in **Step 1** and find the one which best describes your type of business or professional activity. The appropriate category will direct you to specific activity codes in **Step 2**. Select the activity code that identifies the business or profession that is the principal source of your sales or receipts. Enter this 4 digit code on line B on page 1 of Schedule C. (**Note**: *If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Farm Income and Expenses.*)

Step 1

Major Business Categories	See Specific Activity in Step 2
Production (construction, manufacturing, mining), including custom or contract production services	A
Agricultural services (excluding farming), forestry, and fishing	B
Wholesale trade—selling goods you **do not produce** to businesses and institutions, including sales to professional practices and for farm production	C
Retail trade—selling goods you **do not produce** to individuals and households	D
Serving food or drink	D
Real estate, insurance, finance, and related services	E
Transportation, communications, public utilities, and related services	F
Providing personal, professional, and business services not included in the above categories	G

Step 2

A Production (Including Custom or Contract Production Services)

Code

Construction and building trades

0018 Operative builders (building for own account)

General contractors

0034 Residential building
0059 Nonresidential building
0075 Highway and street construction
3889 Other heavy construction (pipe laying, bridge construction, etc.)

Building trade contractors, including repairs

0232 Plumbing, heating, air conditioning
0257 Painting, paper hanging, decorating
0273 Electrical work
0299 Masonry, plastering, stone, tile
0414 Carpentering and flooring
0430 Roofing and sheet metal work
0455 Concrete work
0471 Water well drilling
0885 Other building trade contractors (excavation, demolition, etc.)

Manufacturing, including printing and publishing

0612 Bakeries selling at retail
0638 Other food products and beverages
0653 Textile mill products
0679 Apparel and other textile products
0695 Leather, footware, handbags, etc.
0810 Furniture and fixtures
0836 Lumber and other wood products
0851 Printing and publishing
0877 Paper and allied products
0893 Chemicals and allied products
1016 Rubber and plastics products
1032 Stone, clay, and glass products
1057 Primary metal industries
1073 Fabricated metal products
1099 Machinery and machine shops
1115 Electric and electronic equipment
1313 Transportation equipment
1339 Instruments and related products
1883 Other manufacturing industries

Mining and mineral extraction

1511 Metal mining
1537 Coal mining
1552 Oil and gas
1719 Quarrying and nonmetallic mining

B Agricultural Services, Forestry, and Fishing

1917 Soil preparation services
1933 Crop services
1958 Veterinary services, including pets
1974 Livestock breeding
1990 Other animal services
2113 Farm labor and management services
2212 Horticulture and landscaping

Code

2238 Forestry, except logging
0836 Logging
2279 Fishing, hunting, and trapping

C Wholesale Trade—Selling Goods to Other Businesses, Government, or Institutions, etc.

Durable goods, including machinery, equipment, wood, metals, etc.

2618 Selling for your own account
2634 Agent or broker for other firms—more than 50% of gross sales on commission

Nondurable goods, including food, fiber, chemicals, etc.

2659 Selling for your own account
2675 Agent or broker for other firms—more than 50% of gross sales on commission

D Retail Trade—Selling Goods to Individuals and Households

3012 Selling door-to-door, by telephone or party plan, or from mobile unit
3038 Catalog or mail order
3053 Vending machine selling

Selling From Store, Showroom, or Other Fixed Location

Food, beverages, and drugs

3079 Eating places (meals or snacks)
3095 Drinking places (alcoholic beverages)
3210 Grocery stores (general line)
0612 Bakeries selling at retail
3236 Other food stores (meat, produce, candy, etc.)
3251 Liquor stores
3277 Drug stores

Automotive and service stations

3319 New car dealers (franchised)
3335 Used car dealers
3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)
3533 Tires, accessories, and parts
3558 Gasoline service stations

General merchandise, apparel, and furniture

3715 Variety stores
3731 Other general merchandise stores
3756 Shoe stores
3772 Mens' and boys' clothing stores
3913 Womens' ready-to-wear stores
3939 Family clothing stores
3954 Other apparel and accessory stores
3970 Furniture stores
3996 TV, audio, and electronics
4119 Household appliance stores

Code

4317 Other home furnishing stores (china, floor coverings, drapes, etc.)
4333 Music and record stores

Building, hardware, and garden supply

4416 Building materials dealers
4432 Paint, glass, and wallpaper stores
4457 Hardware stores
4473 Nurseries and garden supply stores

Other retail stores

4614 Used merchandise and antique stores
4630 Gift, novelty, and souvenir shops
4655 Florists
4671 Jewelry stores
4697 Sporting goods and bicycle shops
4812 Boat dealers
4838 Hobby, toy, and game shops
4853 Camera and photo supply stores
4879 Optical goods stores
4895 Luggage and leather goods stores
5017 Book stores, excluding newsstands
5033 Stationery stores
5058 Fabric and needlework stores
5074 Mobile home dealers
5090 Fuel dealers (except gasoline)
5884 Other retail stores

E Real Estate, Insurance, Finance, and Related Services

5512 Real estate agents and managers
5538 Operators and lessors of buildings (except developers)
5553 Operators and lessors of other real property (except developers)
5710 Subdividers and developers, except cemeteries
5736 Insurance agents and services
5751 Security and commodity brokers, dealers and investment services
5777 Other real estate, insurance, and financial activities

F Transportation, Communications, Public Utilities, and Related Services

6114 Taxicabs
6312 Bus and limousine transportation
6338 Trucking (except trash collection)
6510 Trash collection without own dump
6536 Public warehousing
6551 Water transportation
6619 Air transportation
6635 Travel agents and tour operators
6650 Other transportation and related services
6676 Communication services
6692 Utilities, including dumps, snowplowing, road cleaning, etc.

G Services (Providing Personal, Professional, and Business Services)

Hotels and other lodging places

7096 Hotels, motels, and tourist homes
7211 Rooming and boarding houses
7237 Camps and camping parks

Laundry and cleaning services

7419 Coin-operated laundries and dry cleaning
7435 Other laundry, dry cleaning, and garment services
7450 Carpet and upholstery cleaning
7476 Janitorial and related services (building, house, and window cleaning)

Code

Business and/or personal services

7617 Legal services (or lawyer)
7633 Income tax preparation
7658 Accounting and bookkeeping
7674 Engineering, surveying, and architectural
7690 Management, consulting, and public relations
7716 Advertising, except direct mail
7732 Employment agencies and personnel supply
7757 Computer and data processing, including repair and leasing
7773 Equipment rental and leasing (except computer or automotive)
7914 Investigative and protective services
7880 Other business services

Personal services

8110 Beauty shops (or beautician)
8318 Barber shop (or barber)
8334 Photographic portrait studios
8516 Shoe repair and shine services
8532 Funeral services and crematories
8557 Physical fitness facilities
8714 Child day care
8730 Teaching or tutoring
8755 Counseling (except health practitioners)
8771 Ministers and chaplains
6882 Other personal services

Automotive services

8813 Automotive rental or leasing, without driver
8839 Parking, except valet
8854 General automotive repairs
8870 Specialized automotive repairs (brake, body repairs, paint, etc.)
8896 Other automotive services (wash, towing, etc.)

Miscellaneous repair, except computers

9019 TV and audio equipment repair
9035 Other electrical equipment repair
9050 Reupholstery and furniture repair
2881 Other equipment repair

Medical and health services

9217 Physicians and surgeons (MD's)
9233 Dentists
9258 Osteopathic physicians and surgeons
9274 Chiropractors
9290 Optometrists
9415 Registered and practical nurses
9431 Other licensed health practitioners
9456 Dental laboratories
9472 Nursing and personal care facilities
9886 Clinics and other health services

Amusement and recreational services

9613 Video tape rental stores
9639 Motion picture theaters
9654 Other motion picture and TV activities
9670 Bowling alleys and pool parlors
9696 Professional sports and racing, including promoters and managers
9811 Theatrical performers, musicians, agents, producers, and related services
9837 Other amusement and recreation services

8888 Unable to classify—Explain