Business address (including suite or room no.) © .....
City, town or post office, state, and ZIP code

(1) ☐ Cash (2) ☐ Accrual (3) ☐ Other (specify) © .....

☐ ☐ Lower of cost or market (3) ☐ (4) ☐

Was this business in operation at the end of 1992? . . . . . .

K How many months was this business in operation during 1992? . . . . . © _____

L ☐

Part I

☐

Part II

10	Car and truck expenses (see page C-3—also attach Form 4562)		24	Travel, meals, and entertainment:	
11	Commissions and fees	11	a	Travel	24a
12	Depletion	12	b	Meals and entertainment	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13	c	Enter 20% of line 24b subject to limitations (see page C-4)	
14	Employee benefit programs (other than on line 19)	14	d	Subtract line 24c from line 24b	24d
15	Insurance (other than health)	15	25	Utilities	25
16	Interest:		26	Wages (less jobs credit)	26
a	Mortgage (paid to banks, etc.)	16a	27a	Other expenses (**list type and amount**):	
b	Other	16b			
17	Legal and professional services	17			
18	Office expense	18			
19	Pension and profit-sharing plans	19			
20	Rent or lease (see page C-4):				
a	Vehicles, machinery, and equipment	20a			
b	Other business property	20b	27b	Total other expenses	27b

28	Total expenses before expenses for business use of home. Add lines 8 through 27b in columns ©	28
29	Tentative profit (loss). Subtract line 28 from line 7	29
30	Expenses for business use of your home. Attach Form 8829	30
31	Net profit or (loss). Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also, enter the net profit on Schedule SE, line 2 (statutory employees, see page C-5). If a loss, you MUST go on to line 32 (fiduciaries, see page C-5)	31
32	If you have a loss, you MUST check the box that describes your investment in this activity (see page C-5)	32a ☐ All investment is at risk. 32b ☐ Some investment is not at risk.

If you checked 32a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see page C-5). If you checked 32b, you MUST attach Form 6198.

Part III Cost of Goods Sold (see page C-5)

33	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	33		
34	Purchases less cost of items withdrawn for personal use	34		
35	Cost of labor. Do not include salary paid to yourself	35		
36	Materials and supplies	36		
37	Other costs	37		
38	Add lines 33 through 37	38		
39	Inventory at end of year	39		
40	Cost of goods sold. Subtract line 39 from line 38. Enter the result here and on page 1, line 4	40		

Part IV Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. Enter this 4-digit code on page 1, line B. For example, real estate agent is under the major category of "Real Estate," and the code is "5520." Note: If your principal source of income is from farming activities, you should file Schedule F (Form 1040), Profit or Loss From Farming.

Agricultural Services, Forestry, Fishing

Code

1990 Animal services, other than breeding
1933 Crop services
2113 Farm labor & management services
2246 Fishing, commercial
2238 Forestry, except logging
2212 Horticulture & landscaping
2469 Hunting & trapping
1974 Livestock breeding
0836 Logging
1958 Veterinary services, including pets

Construction

0018 Operative builders (for own account)

Building Trade Contractors, Including Repairs

0414 Carpentering & flooring
0455 Concrete work
0273 Electrical work
0299 Masonry, dry wall, stone, & tile
0257 Painting & paper hanging
0232 Plumbing, heating, & air conditioning
0430 Roofing, siding & sheet metal
0885 Other building trade contractors (excavation, glazing, etc.)

General Contractors

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

Finance, Insurance, & Related Services

6064 Brokers & dealers of securities
6080 Commodity contracts brokers & dealers; security & commodity exchanges
6148 Credit institutions & mortgage bankers
5702 Insurance agents or brokers
5744 Insurance services (appraisal, consulting, inspection, etc.)
6130 Investment advisors & services
5777 Other financial services

Manufacturing, Including Printing & Publishing

0679 Apparel & other textile products
1115 Electric & electronic equipment
1073 Fabricated metal products
0638 Food products & beverages
0810 Furniture & fixtures
0695 Leather footwear, handbags, etc.
0836 Lumber & other wood products
1099 Machinery & machine shops
0877 Paper & allied products
1057 Primary metal industries
0851 Printing & publishing
1032 Stone, clay, & glass products
0653 Textile mill products
1883 Other manufacturing industries

Mining & Mineral Extraction

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

Real Estate

5538 Operators & lessors of buildings, including residential
5553 Operators & lessors of other real property
5520 Real estate agents & brokers
5579 Real estate property managers
5710 Subdividers & developers, except cemeteries
6155 Title abstract offices

Services: Personal, Professional, & Business Services

Amusement & Recreational Services

9670 Bowling centers
9688 Motion picture & tape distribution & allied services
9597 Motion picture & video production
9639 Motion picture theaters
8557 Physical fitness facilities
9696 Professional sports & racing, including promoters & managers
9811 Theatrical performers, musicians, agents, producers & related services
9613 Video tape rental
9837 Other amusement & recreational services

Automotive Services

8813 Automotive rental or leasing, without driver
8953 Automotive repairs, general & specialized
8839 Parking, except valet
8896 Other automotive services (wash, towing, etc.)

Business & Personal Services

7658 Accounting & bookkeeping
7716 Advertising, except direct mail
7682 Architectural services
8318 Barber shop (or barber)
8110 Beauty shop (or beautician)
8714 Child day care
7872 Computer programming, processing, data preparation & related services
7922 Computer repair, maintenance, & leasing
7286 Consulting services
7799 Consumer credit reporting & collection services
8755 Counseling (except health practitioners)
7732 Employment agencies & personnel supply
7518 Engineering services
7773 Equipment rental & leasing (except computer or automotive)
8532 Funeral services & crematories
7633 Income tax preparation
7914 Investigative & protective services
7617 Legal services (or lawyer)
7856 Mailing, reproduction, commercial art, photography, & stenographic services
7245 Management services
8771 Ministers & chaplains
8334 Photographic studios
7260 Public relations
8733 Research services
7708 Surveying services
8730 Teaching or tutoring
7880 Other business services
6882 Other personal services

Hotels & Other Lodging Places

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

Laundry & Cleaning Services

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

Medical & Health Services

9274 Chiropractors
9233 Dentist's office or clinic
9217 Doctor's (M.D.) office or clinic
9456 Medical & dental laboratories
9472 Nursing & personal care facilities
9290 Optometrists
9258 Osteopathic physicians & surgeons
9241 Podiatrists
9415 Registered & practical nurses
9431 Offices & clinics of other health practitioners (dieticians, midwives, speech pathologists, etc.)
9886 Other health services

Miscellaneous Repair, Except Computers

9019 Audio equipment & TV repair
9035 Electrical & electronic equipment repair, except audio & TV
9050 Furniture repair & reupholstery
2881 Other equipment repair

Trade, Retail—Selling Goods to Individuals & Households

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

Selling From Showroom, Store, or Other Fixed Location

Apparel & Accessories

3921 Accessory & specialty stores & furriers for women
3939 Clothing, family
3772 Clothing, men's & boys'
3913 Clothing, women's
3756 Shoe stores
3954 Other apparel & accessory stores

Automotive & Service Stations

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

Building, Hardware, & Garden Supply

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

Food & Beverages

0612 Bakeries selling at retail
3086 Catering services
3095 Drinking places (bars, taverns, pubs, saloons, etc.)
3079 Eating places, meals & snacks
3210 Grocery stores (general line)
3251 Liquor stores
3236 Specialized food stores (meat, produce, candy, health food, etc.)

Furniture & General Merchandise

3988 Computer & software stores
3970 Furniture stores
4317 Home furnishings stores (china, floor coverings, drapes)
4119 Household appliance stores
4333 Music & record stores
3996 TV, audio & electronic stores
3715 Variety stores
3731 Other general merchandise stores

Miscellaneous Retail Stores

4812 Boat dealers
5017 Book stores, excluding newsstands
4853 Camera & photo supply stores
3277 Drug stores
5058 Fabric & needlework stores
4655 Florists
5090 Fuel dealers (except gasoline)
4630 Gift, novelty & souvenir shops
4838 Hobby, toy, & game shops
4671 Jewelry stores
4895 Luggage & leather goods stores
5074 Mobile home dealers
4879 Optical goods stores
4697 Sporting goods & bicycle shops
5033 Stationery stores
4614 Used merchandise & antique stores (except motor vehicle parts)
5884 Other retail stores

Trade, Wholesale—Selling Goods to Other Businesses, etc.

Durable Goods, Including Machinery Equipment, Wood, Metals, etc.

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

Nondurable Goods, Including Food, Fiber, Chemicals, etc.

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

Transportation, Communications, Public Utilities, & Related Services

6619 Air transportation
6312 Bus & limousine transportation
6676 Communication services
6395 Courier or package delivery
6361 Highway passenger transportation (except chartered service)
6536 Public warehousing
6114 Taxicabs
6510 Trash collection without own dump
6635 Travel agents & tour operators
6338 Trucking (except trash collection)
6692 Utilities (dumps, snow plowing, road cleaning, etc.)
6551 Water transportation
6650 Other transportation services

8888 Unable to classify