(99)

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) ☐

☐

Part I

☐

Part II

27

29 Tentative profit (loss). Subtract line 28 from line 7 29

30 Expenses for business use of your home. Attach Form 8829 30

Net profit or (loss). Subtract line 30 from line 29.

c If a profit, enter on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.

c If a loss, you MUST go on to line 32.

If you have a loss, check the box that describes your investment in this activity (see page C-5).

c If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3. ☐

c 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34	Purchases less cost of items withdrawn for personal use	34		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 Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

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

42 Of the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for:

a Business _____ b Commuting _____ c Other _____

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

44 Was your vehicle available for use during off-duty hours? ☐ Yes ☐ No

45a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If "Yes," is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

46	Total other expenses. Enter here and on page 1, line 27	46	