

(99)

c Had no employees during the year.

- c Did not have an inventory at any time during the year.
- c Did not have a net loss from your business.



1

**Part III Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 2.

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

5 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 .....

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

7 Was your vehicle available for use during off-duty hours? . . . . .  Yes  No

8a Do you have evidence to support your deduction? . . . . .  Yes  No

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

## Instructions

You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed in Part I of the form.

### Line A

Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

### Line B

Enter on this line the four-digit code that identifies your principal business or professional activity. See page C-6 for the list of codes.

### Line D

You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, estate, trust, or alcohol, tobacco, and firearms tax return. If you need an EIN, file **Form SS-4**, Application for Employer Identification Number. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

### Line E

Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

### Line 1—Gross Receipts

Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year (in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

### Line 2—Total Expenses

Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 50% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Parts II and V, on pages C-2 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

