### Part I: Income

1. **Gross receipts or sales**
   - \(1a\)
   - \(1b\)
   - \(1c\)
2. **Cost of goods sold and/or operations (Schedule C–1, line 8)**
   - \(2\)
3. **Gross profit (subtract line 2 from line 1c)**
   - \(3\)
4. **Other income (attach schedule)**
   - \(4\)
5. **Total income (add lines 3 and 4)**
   - \(5\)

### Part II: Deductions

6. **Advertising**
7. **Amortization**
8. **Bad debts from sales or services**
9. **Bank charges**
10. **Car and truck expenses**
11. **Commissions**
12. **Depletion**
13. **Depreciation (explain in Schedule C–2)**
14. **Dues and publications**
15. **Employee benefit programs**
16. **Freight (not included on Schedule C–1)**
17. **Insurance**
18. **Interest on business indebtedness**
19. **Laundry and cleaning**
20. **Legal and professional services**
21. **Office supplies**
22. **Pension and profit-sharing plans**
23. **Postage**
24. **Rent on business property**
25. **Repairs**
26. **Supplies (not included on Schedule C–1)**
27. **Taxes**

28. **Telephone**
29. **Travel and entertainment**
30. **Utilities**
31. **Wages**
   - **New Jobs Credit**
   - **Subtract line 31b from 31a**
32. **Other expenses (specify):**
   - \(a\)
   - \(b\)
   - \(c\)
   - \(d\)
   - \(e\)
   - \(f\)
   - \(g\)
   - \(h\)
   - \(i\)
   - \(j\)
   - \(k\)
   - \(l\)
   - \(m\)
   - \(n\)
   - \(o\)
   - \(p\)
   - \(q\)
   - \(r\)

33. **Total deductions (add amounts in columns for lines 6 through 32r)**

34. **Net profit or (loss) (subtract line 33 from line 5). Enter here and on Form 1040, line 13. ALSO enter on Schedule SE (Form 1040), line 5a. (For “at risk” provisions, see page 25 of Instructions.)**

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**Note:** The form is filled out with place holders for specific values, indicating where specific values or calculations should be entered. The form is designed for tax preparation, specifically for sole proprietors who are involved in business or profession activities.
**Schedule C**

**Schedule C-1.—Cost of Goods Sold and/or Operations**

<table>
<thead>
<tr>
<th>Description</th>
<th>Date acquired</th>
<th>Cost or other basis</th>
<th>Depreciation allowed or allowable in prior years</th>
<th>Method of computing depreciation</th>
<th>Life or rate (f)</th>
<th>Depreciation for this year</th>
</tr>
</thead>
</table>

1. Total additional first-year depreciation (do not include in items below)

2. Other depreciation:
   - Buildings
   - Furniture and fixtures
   - Transportation equipment
   - Machinery and other equipment
   - Other (Specify)

3. Totals

4. Depreciation claimed in Schedule C-1

5. Balance (subtract line 4 from line 3). Enter here and on Part II, line 13

**Schedule C-2.—Depreciation**

If you need more space, please use Form 4562.

**Schedule C-3.—Expense Account Information**

Enter information for yourself and your five highest paid employees. In determining the five highest paid employees, add expense account allowances to the salaries and wages. However, you don't have to provide the information for any employee for whom the combined amount is less than $25,000, or for yourself if your expense account allowance plus line 34, page 1, is less than $25,000.

<table>
<thead>
<tr>
<th>Name (a)</th>
<th>Expense account (b)</th>
<th>Salaries and Wages (c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Owner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
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<tr>
<td>3</td>
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<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Did you claim a deduction for expenses connected with:

A Entertainment facility (boat, resort, ranch, etc.)?
B Living accommodations (except employees on business)?
C Employees' families at conventions or meetings?
D Vacations for employees or their families not reported on Form W-2?

Yes | No