

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service

**Profit or Loss From Business
(Sole Proprietorship)**

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

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

OMB No. 1545-0074

1988

Attachment
Sequence No. **09**

Name of proprietor		Social security number (SSN)	
A Principal business or profession, including product or service (see Instructions)		B Principal business code (from Part IV) ▶	
C Business name and address ▶		D Employer ID number (Not SSN)	
E Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation)			
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> 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 Are you deducting expenses for business use of your home? (If "Yes," see Instructions for limitations.)			
I Did you "materially participate" in the operation of this business during 1988? (If "No," see Instructions for limitations on losses.)			
J If this schedule includes a loss, credit, deduction, income, or other tax benefit relating to a tax shelter required to be registered, check here. ▶ <input type="checkbox"/>			
If you check this box, you MUST attach Form 8271 .			

Part I Income

1a Gross receipts or sales	1a		
b Less: Returns and allowances	1b		
c Subtract line 1b from line 1a. Enter the result 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 Other income (including windfall profit tax credit or refund received in 1988)	4		
5 Add lines 3 and 4. This is the gross income	5		

Part II Deductions

6 Advertising	6			23 Repairs	23		
7 Bad debts from sales or services (see Instructions)	7			24 Supplies (not included in Part III)	24		
8 Bank service charges	8			25 Taxes	25		
9 Car and truck expenses	9			26 Travel, meals, and entertainment:			
10 Commissions	10			a Travel	26a		
11 Depletion	11			b Meals and entertainment			
12 Depreciation and section 179 deduction from Form 4562 (not included in Part III)	12			c Enter 20% of line 26b subject to limitations (see Instructions)			
13 Dues and publications	13			d Subtract line 26c from 26b	26d		
14 Employee benefit programs	14			27 Utilities and telephone	27		
15 Freight (not included in Part III)	15			28a Wages			
16 Insurance	16			b Jobs credit			
17 Interest:				c Subtract line 28b from 28a	28c		
a Mortgage (paid to banks, etc.)	17a			29 Other expenses (list type and amount):			
b Other	17b					
18 Laundry and cleaning	18					
19 Legal and professional services	19					
20 Office expense	20					
21 Pension and profit-sharing plans	21					
22 Rent on business property	22					
29				29			
30 Add amounts in columns for lines 6 through 29. These are the total deductions				30			
31 Net profit or (loss) . Subtract line 30 from line 5. If a profit, enter here and on Form 1040, line 12, and on Schedule SE, line 2. If a loss, you MUST go on to line 32. (Fiduciaries, see instructions.)				31			

32 If you have a loss, you MUST check the box that describes your investment in this activity (see Instructions)

} 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. If you checked 32b, you MUST attach **Form 6198**.

Part III Cost of Goods Sold and/or Operations (See Schedule C Instructions for Part III)

1	Inventory at beginning of year. (If different from last year's closing inventory, attach explanation.)	1	
2	Purchases less cost of items withdrawn for personal use	2	
3	Cost of labor. (Do not include salary paid to yourself.)	3	
4	Materials and supplies	4	
5	Other costs	5	
6	Add lines 1 through 5	6	
7	Less: Inventory at end of year	7	
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter the result here and in Part I, line 2.	8	

Part IV Codes for Principal Business or Professional Activity

Locate the major business category that best describes your activity (for example, Retail Trade, Services, etc.). Within the major category, select the activity code that identifies (or most closely 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.**)

Code	Description	Code	Description	Code	Description
Construction					
0018	Operative builders (building for own account)	2634	Agent or broker for other firms—more than 50% of gross sales on commission	4697	Sporting goods and bicycle shops
General contractors		Nondurable goods, including food, fiber, chemicals, etc.		4812	Boat dealers
0034	Residential building	2659	Selling for your own account	4838	Hobby, toy, and game shops
0059	Nonresidential building	2675	Agent or broker for other firms—more than 50% of gross sales on commission	4853	Camera and photo supply stores
0075	Highway and street construction	Retail Trade—Selling Goods to Individuals and Households			
3889	Other heavy construction (pipe laying, bridge construction, etc.)	3012	Selling door-to-door, by telephone or party plan, or from mobile unit	4879	Optical goods stores
Building trade contractors, including repairs		3038	Catalog or mail order	4895	Luggage and leather goods stores
0232	Plumbing, heating, air conditioning	3053	Vending machine selling	5017	Book stores, excluding newsstands
0257	Painting and paper hanging	Selling From Store, Showroom, or Other Fixed Location		5033	Stationery stores
0273	Electrical work	3079	Eating places (meals or snacks)	5058	Fabric and needlework stores
0299	Masonry, dry wall, stone, tile	3095	Drinking places (alcoholic beverages)	5074	Mobile home dealers
0414	Carpentering and flooring	3210	Grocery stores (general line)	5090	Fuel dealers (except gasoline)
0430	Roofing, siding, and sheet metal	0612	Bakeries selling at retail	5884	Other retail stores
0455	Concrete work	3236	Other food stores (meat, produce, candy, etc.)	Real Estate, Insurance, Finance, and Related Services	
0471	Water well drilling	3251	Liquor stores	5512	Real estate agents and managers
0885	Other building trade contractors (excavation, glazing, etc.)	3277	Drug stores	5538	Operators and lessors of buildings (except developers)
Manufacturing, Including Printing and Publishing		Automotive and service stations		5553	Operators and lessors of other real property (except developers)
0612	Bakeries selling at retail	3319	New car dealers (franchised)	5710	Subdividers and developers, except cemeteries
0638	Other food products and beverages	3335	Used car dealers	5736	Insurance agents and services
0653	Textile mill products	3517	Other automotive dealers (motorcycles, recreational vehicles, etc.)	5751	Security and commodity brokers, dealers, and investment services
0679	Apparel and other textile products	3533	Tires, accessories, and parts	5777	Other real estate, insurance, and financial activities
0695	Leather, footwear, handbags, etc.	3558	Gasoline service stations	Transportation, Communications, Public Utilities, and Related Services	
0810	Furniture and fixtures	3715	Variety stores	6114	Taxicabs
0836	Lumber and other wood products	3731	Other general merchandise stores	6312	Bus and limousine transportation
0851	Printing and publishing	3756	Shoe stores	6338	Trucking (except trash collection)
0877	Paper and allied products	3772	Men's and boys' clothing stores	6510	Trash collection without own dump
0893	Chemicals and allied products	3913	Women's ready-to-wear stores	6536	Public warehousing
1016	Rubber and plastics products	3921	Women's accessory and specialty stores and furriers	6551	Water transportation
1032	Stone, clay, and glass products	3939	Family clothing stores	6619	Air transportation
1057	Primary metal industries	3954	Other apparel and accessory stores	6635	Travel agents and tour operators
1073	Fabricated metal products	3970	Furniture stores	6650	Other transportation and related services
1099	Machinery and machine shops	3996	TV, audio, and electronics	6676	Communication services
1115	Electric and electronic equipment	3988	Computer and software stores	6692	Utilities, including dumps, snowplowing, road cleaning, etc.
1313	Transportation equipment	4119	Household appliance stores	Services (Providing Personal, Professional, and Business Services)	
1339	Instruments and related products	4317	Other home furnishing stores (china, floor coverings, drapes, etc.)	Hotels and other lodging places	
1883	Other manufacturing industries	4333	Music and record stores	7096	Hotels, motels, and tourist homes
Mining and Mineral Extraction		Building, hardware, and garden supply		7211	Rooming and boarding houses
1511	Metal mining	4416	Building materials dealers	7237	Camps and camping parks
1537	Coal mining	4432	Paint, glass, and wallpaper stores	Laundry and cleaning services	
1552	Oil and gas	4457	Hardware stores	7419	Coin-operated laundries and dry cleaning
1719	Quarrying and nonmetallic mining	4473	Nurseries and garden supply stores	7435	Other laundry, dry cleaning, and garment services
Agricultural Services, Forestry, and Fishing		Other retail stores		7450	Carpet and upholstery cleaning
1917	Soil preparation services	4614	Used merchandise and antique stores (except used motor vehicle parts)	7476	Janitorial and related services (building, house, and window cleaning)
1933	Crop services	4630	Gift, novelty, and souvenir shops	Business and/or personal services	
1958	Veterinary services, including pets	4655	Florists	7617	Legal services (or lawyer)
1974	Livestock breeding	4671	Jewelry stores	7633	Income tax preparation
1990	Other animal services	Wholesale Trade—Selling Goods to Other Businesses, Government, or Institutions, Etc.			
2113	Farm labor and management services	Durable goods, including machinery, equipment, wood, metals, etc.		7658	Accounting and bookkeeping
2212	Horticulture and landscaping	Other retail stores		7674	Engineering, surveying, and architectural
2238	Forestry, except logging	Other retail stores		Management, consulting, and public relations	
0836	Logging	Other retail stores		7690	Management, consulting, and public relations
2279	Fishing, hunting, and trapping	Other retail stores		7716	Advertising, except direct mail
Wholesale Trade—Selling Goods to Other Businesses, Government, or Institutions, Etc.		Other retail stores		7732	Employment agencies and personnel supply
Durable goods, including machinery, equipment, wood, metals, etc.		Other retail stores		7757	Computer and data processing, including repair and leasing
2618	Selling for your own account	Other retail stores		7773	Equipment rental and leasing (except computer or automotive)
Other retail stores		Other retail stores		7914	Investigative and protective services
Other retail stores		Other retail stores		7880	Other business services
Other retail stores		Other retail stores		Personal services	
Other retail stores		Other retail stores		8110	Beauty shops (or beautician)
Other retail stores		Other retail stores		8318	Barber shop (or barber)
Other retail stores		Other retail stores		8334	Photographic portrait studios
Other retail stores		Other retail stores		8516	Shoe repair and shine services
Other retail stores		Other retail stores		8532	Funeral services and crematories
Other retail stores		Other retail stores		8714	Child day care
Other retail stores		Other retail stores		8730	Teaching or tutoring
Other retail stores		Other retail stores		8755	Counseling (except health practitioners)
Other retail stores		Other retail stores		8771	Ministers and chaplains
Other retail stores		Other retail stores		6882	Other personal services
Other retail stores		Other retail stores		Automotive services	
Other retail stores		Other retail stores		8813	Automotive rental or leasing, without driver
Other retail stores		Other retail stores		8839	Parking, except valet
Other retail stores		Other retail stores		8854	General automotive repairs
Other retail stores		Other retail stores		8870	Specialized automotive repairs (brake, body repairs, paint, etc.)
Other retail stores		Other retail stores		8896	Other automotive services (wash, towing, etc.)
Other retail stores		Other retail stores		Miscellaneous repair, except computers	
Other retail stores		Other retail stores		9019	TV and audio equipment repair
Other retail stores		Other retail stores		9035	Other electrical equipment repair
Other retail stores		Other retail stores		9050	Reupholstery and furniture repair
Other retail stores		Other retail stores		2881	Other equipment repair
Other retail stores		Other retail stores		Medical and health services	
Other retail stores		Other retail stores		9217	Offices and clinics of medical doctors (MDs)
Other retail stores		Other retail stores		9233	Offices and clinics of dentists
Other retail stores		Other retail stores		9258	Osteopathic physicians and surgeons
Other retail stores		Other retail stores		9274	Chiropractors
Other retail stores		Other retail stores		9290	Optometrists
Other retail stores		Other retail stores		9415	Registered and practical nurses
Other retail stores		Other retail stores		9431	Other licensed health practitioners
Other retail stores		Other retail stores		9456	Dental laboratories
Other retail stores		Other retail stores		9472	Nursing and personal care facilities
Other retail stores		Other retail stores		9886	Other health services
Other retail stores		Other retail stores		Amusement and recreational services	
Other retail stores		Other retail stores		8557	Physical fitness facilities
Other retail stores		Other retail stores		9613	Videotape rental stores
Other retail stores		Other retail stores		9639	Motion picture theaters
Other retail stores		Other retail stores		9654	Other motion picture and TV film and tape activities
Other retail stores		Other retail stores		9670	Bowling alleys
Other retail stores		Other retail stores		9696	Professional sports and racing, including promoters and managers
Other retail stores		Other retail stores		9811	Theatrical performers, musicians, agents, producers, and related services
Other retail stores		Other retail stores		9837	Other amusement and recreational services
Other retail stores		Other retail stores		8888	Unable to classify