

**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 or Form 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

OMB No. 1545-0074

1989

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 page 2) ▶	
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) (4) <input type="checkbox"/> Does not apply (if checked, skip line G)			
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 1989? (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 checked this box, you MUST attach Form 8271 .			

Part I Income

1 Gross receipts or sales	1			
2 Returns and allowances	2			
3 Subtract line 2 from line 1. Enter the result here	3			
4 Cost of goods sold and/or operations (from line 39 on page 2)	4			
5 Subtract line 4 from line 3 and enter the gross profit here	5			
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see Instructions)	6			
7 Add lines 5 and 6. This is your gross income	7			

Part II Expenses

8 Advertising	8				22 Repairs	22		
9 Bad debts from sales or services (see Instructions)	9				23 Supplies (not included in Part III)	23		
10 Car and truck expenses	10				24 Taxes	24		
11 Commissions	11				25 Travel, meals, and entertainment:			
12 Depletion	12				a Travel	25a		
13 Depreciation and section 179 deduction from Form 4562 (not included in Part III)	13				b Meals and entertainment			
14 Employee benefit programs (other than on line 20)	14				c Enter 20% of line 25b subject to limitations (see Instructions)			
15 Freight (not included in Part III)	15				d Subtract line 25c from line 25b	25d		
16 Insurance (other than health)	16				26 Utilities (see Instructions)	26		
17 Interest:					27 Wages (less jobs credit)	27		
a Mortgage (paid to banks, etc.)	17a				28 Other expenses (list type and amount):			
b Other	17b						
18 Legal and professional services	18						
19 Office expense	19						
20 Pension and profit-sharing plans	20						
21 Rent or lease:							
a Machinery and equipment	21a						
b Other business property	21b						
29 Add amounts in columns for lines 8 through 28. These are your total expenses	29							
30 Net profit or (loss) . Subtract line 29 from line 7. 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 31. (Fiduciaries, see Instructions.)	30							

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

If you checked 31a, enter the loss on Form 1040, line 12, and Schedule SE, line 2.

If you checked 31b, you MUST attach **Form 6198**.

31a All investment is at risk.

31b Some investment is not at risk.

Part III Cost of Goods Sold and/or Operations (See Instructions.)

32 Inventory at beginning of year. (If different from last year's closing inventory, attach explanation.)	32	
33 Purchases less cost of items withdrawn for personal use	33	
34 Cost of labor. (Do not include salary paid to yourself.)	34	
35 Materials and supplies	35	
36 Other costs	36	
37 Add lines 32 through 36	37	
38 Inventory at end of year	38	
39 Cost of goods sold and/or operations. Subtract line 38 from line 37. Enter the result here and on page 1, line 4	39	

Part IV Principal Business or Professional Activity Codes (Caution: Codes have been revised. Check your code carefully.)

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 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.** (Note: If your principal source of income is from farming activities, you should file **Schedule F (Form 1040), Farm Income and Expenses.**)

<p>Construction</p> <p>Code</p> <p>0018 Operative builders (for own account)</p> <p>General contractors</p> <p>0034 Residential building</p> <p>0059 Nonresidential building</p> <p>0075 Highway and street construction</p> <p>3889 Other heavy construction (pipe laying, bridge construction, etc.)</p> <p>Building trade contractors, including repairs</p> <p>0232 Plumbing, heating, air conditioning</p> <p>0257 Painting and paper hanging</p> <p>0273 Electrical work</p> <p>0299 Masonry, dry wall, stone, tile</p> <p>0414 Carpentering and flooring</p> <p>0430 Roofing, siding, and sheet metal</p> <p>0455 Concrete work</p> <p>0885 Other building trade contractors (excavation, glazing, etc.)</p> <p>Manufacturing, Including Printing and Publishing</p> <p>0638 Food products and beverages</p> <p>0653 Textile mill products</p> <p>0679 Apparel and other textile products</p> <p>0695 Leather, footwear, handbags, etc.</p> <p>0810 Furniture and fixtures</p> <p>0836 Lumber and other wood products</p> <p>0851 Printing and publishing</p> <p>0877 Paper and allied products</p> <p>1032 Stone, clay, and glass products</p> <p>1057 Primary metal industries</p> <p>1073 Fabricated metal products</p> <p>1099 Machinery and machine shops</p> <p>1115 Electric and electronic equipment</p> <p>1883 Other manufacturing industries</p> <p>Mining and Mineral Extraction</p> <p>1511 Metal mining</p> <p>1537 Coal mining</p> <p>1552 Oil and gas</p> <p>1719 Quarrying and nonmetallic mining</p> <p>Agricultural Services, Forestry, Fishing</p> <p>1933 Crop services</p> <p>1958 Veterinary services, including pets</p> <p>1974 Livestock breeding</p> <p>1990 Other animal services</p> <p>2113 Farm labor and management services</p> <p>2212 Horticulture and landscaping</p> <p>2238 Forestry, except logging</p> <p>0836 Logging</p> <p>2246 Commercial fishing</p> <p>2469 Hunting and trapping</p> <p>Wholesale Trade—Selling Goods to Other Businesses, Etc.</p> <p>Durable goods, including machinery, equipment, wood, metals, etc.</p> <p>2618 Selling for your own account</p> <p>2634 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>Nondurable goods, including food, fiber, chemicals, etc.</p> <p>2659 Selling for your own account</p>	<p>2675 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>Retail Trade—Selling Goods to Individuals and Households</p> <p>3012 Selling door-to-door, by telephone or party plan, or from mobile unit</p> <p>3038 Catalog or mail order</p> <p>3053 Vending machine selling</p> <p>Selling From Showroom, Store, or Other Fixed Location</p> <p>Food, beverages, and drugs</p> <p>3079 Eating places (meals or snacks)</p> <p>3086 Catering services</p> <p>3095 Drinking places (alcoholic beverages)</p> <p>3210 Grocery stores (general line)</p> <p>0612 Bakeries selling at retail</p> <p>3236 Other food stores (meat, produce, candy, etc.)</p> <p>3251 Liquor stores</p> <p>3277 Drug stores</p> <p>Automotive and service stations</p> <p>3319 New car dealers (franchised)</p> <p>3335 Used car dealers</p> <p>3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p> <p>3533 Tires, accessories, and parts</p> <p>3558 Gasoline service stations</p> <p>General merchandise, apparel, and furniture</p> <p>3715 Variety stores</p> <p>3731 Other general merchandise stores</p> <p>3756 Shoe stores</p> <p>3772 Men's and boys' clothing stores</p> <p>3913 Women's ready-to-wear stores</p> <p>3921 Women's accessory and specialty stores and furriers</p> <p>3939 Family clothing stores</p> <p>3954 Other apparel and accessory stores</p> <p>3970 Furniture stores</p> <p>3996 TV, audio, and electronics</p> <p>3988 Computer and software stores</p> <p>4119 Household appliance stores</p> <p>4317 Other home furnishing stores (china, floor coverings, etc.)</p> <p>4333 Music and record stores</p> <p>Building, hardware, and garden supply</p> <p>4416 Building materials dealers</p> <p>4432 Paint, glass, and wallpaper stores</p> <p>4457 Hardware stores</p> <p>4473 Nurseries and garden supply stores</p> <p>Other retail stores</p> <p>4614 Used merchandise and antique stores (except motor vehicle parts)</p> <p>4630 Gift, novelty, and souvenir shops</p> <p>4655 Florists</p> <p>4671 Jewelry stores</p> <p>4697 Sporting goods and bicycle shops</p> <p>4812 Boat dealers</p> <p>4838 Hobby, toy, and game shops</p> <p>4853 Camera and photo supply stores</p> <p>4879 Optical goods stores</p> <p>4895 Luggage and leather goods stores</p> <p>5017 Book stores, excluding newsstands</p> <p>5033 Stationery stores</p> <p>5058 Fabric and needlework stores</p> <p>5074 Mobile home dealers</p> <p>5090 Fuel dealers (except gasoline)</p> <p>5884 Other retail stores</p>	<p>Finance, Insurance, Real Estate, and Related Services</p> <p>5520 Real estate agents or brokers</p> <p>5579 Real estate property managers</p> <p>5710 Subdividers and developers, except cemeteries</p> <p>5538 Operators and lessors of buildings, including residential</p> <p>5553 Operators and lessors of other real property</p> <p>5702 Insurance agents or brokers</p> <p>5744 Other insurance services</p> <p>6064 Security brokers and dealers</p> <p>6080 Commodity contracts brokers and dealers, and security and commodity exchanges</p> <p>6130 Investment advisors and services</p> <p>6148 Credit institutions and mortgage bankers</p> <p>6155 Title abstract offices</p> <p>5777 Other finance and real estate</p> <p>Transportation, Communications, Public Utilities, and Related Services</p> <p>6114 Taxicabs</p> <p>6312 Bus and limousine transportation</p> <p>6361 Other highway passenger transportation</p> <p>6338 Trucking (except trash collection)</p> <p>6395 Courier or package delivery services</p> <p>6510 Trash collection without own dump</p> <p>6536 Public warehousing</p> <p>6551 Water transportation</p> <p>6619 Air transportation</p> <p>6635 Travel agents and tour operators</p> <p>6650 Other transportation services</p> <p>6676 Communication services</p> <p>6692 Utilities, including dumps, snowplowing, road cleaning, etc.</p> <p>Services (Personal, Professional, and Business Services)</p> <p>Hotels and other lodging places</p> <p>7096 Hotels, motels, and tourist homes</p> <p>7211 Rooming and boarding houses</p> <p>7237 Camps and camping parks</p> <p>Laundry and cleaning services</p> <p>7419 Coin-operated laundries and dry cleaning</p> <p>7435 Other laundry, dry cleaning, and garment services</p> <p>7450 Carpet and upholstery cleaning</p> <p>7476 Janitorial and related services (building, house, and window cleaning)</p> <p>Business and/or personal services</p> <p>7617 Legal services (or lawyer)</p> <p>7633 Income tax preparation</p> <p>7658 Accounting and bookkeeping</p> <p>7518 Engineering services</p> <p>7682 Architectural services</p> <p>7708 Surveying services</p> <p>7245 Management services</p> <p>7260 Public relations</p> <p>7286 Consulting services</p> <p>7716 Advertising, except direct mail</p> <p>7732 Employment agencies and personnel supply</p> <p>7799 Consumer credit reporting and collection services</p>	<p>7856 Mailing, reproduction, commercial art and photography, and stenographic services</p> <p>7872 Computer programming, processing, data preparation, and related services</p> <p>7922 Computer repair, maintenance, and leasing</p> <p>7773 Equipment rental and leasing (except computer or automotive)</p> <p>7914 Investigative and protective services</p> <p>7880 Other business services</p> <p>Personal services</p> <p>8110 Beauty shops (or beautician)</p> <p>8318 Barber shop (or barber)</p> <p>8334 Photographic portrait studios</p> <p>8532 Funeral services and crematories</p> <p>8714 Child day care</p> <p>8730 Teaching or tutoring</p> <p>8755 Counseling (except health practitioners)</p> <p>8771 Ministers and chaplains</p> <p>6882 Other personal services</p> <p>Automotive services</p> <p>8813 Automotive rental or leasing, without driver</p> <p>8839 Parking, except valet</p> <p>8953 Automotive repairs, general and specialized</p> <p>8896 Other automotive services (wash, towing, etc.)</p> <p>Miscellaneous repair, except computers</p> <p>9019 TV and audio equipment repair</p> <p>9035 Other electrical equipment repair</p> <p>9050 Upholstery and furniture repair</p> <p>2881 Other equipment repair</p> <p>Medical and health services</p> <p>9217 Offices and clinics of medical doctors (MDs)</p> <p>9233 Offices and clinics of dentists</p> <p>9258 Osteopathic physicians and surgeons</p> <p>9241 Podiatrists</p> <p>9274 Chiropractors</p> <p>9290 Optometrists</p> <p>9415 Registered and practical nurses</p> <p>9431 Other health practitioners</p> <p>9456 Medical and dental laboratories</p> <p>9472 Nursing and personal care facilities</p> <p>9886 Other health services</p> <p>Amusement and recreational services</p> <p>8557 Physical fitness facilities</p> <p>9597 Motion picture and video production</p> <p>9688 Motion picture and tape distribution and allied services</p> <p>9613 Videotape rental</p> <p>9639 Motion picture theaters</p> <p>9670 Bowling centers</p> <p>9696 Professional sports and racing, including promoters and managers</p> <p>9811 Theatrical performers, musicians, agents, producers, and related services</p> <p>9837 Other amusement and recreational services</p> <p>8888 Unable to classify</p>
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