

**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

1993

Attachment
Sequence No. **09**

Name of proprietor	Social security number (SSN)				
A Principal business or profession, including product or service (see page C-1)	B Enter principal business code (see page C-6) ▶				
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any				
E Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code					
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
G 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 H)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Yes	No		
Yes	No				
H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation					
I Did you "materially participate" in the operation of this business during 1993? If "No," see page C-2 for limit on losses.					
J If you started or acquired this business during 1993, check here ▶ <input type="checkbox"/>					

Part I Income

1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-2 and check here ▶ <input type="checkbox"/>	1		
2 Returns and allowances	2		
3 Subtract line 2 from line 1	3		
4 Cost of goods sold (from line 40 on page 2)	4		
5 Gross profit. Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6		
7 Gross income. Add lines 5 and 6 ▶	7		

Part II Expenses. Caution: Do not enter expenses for business use of your home on lines 8-27. Instead, see line 30.

8 Advertising	8		19 Pension and profit-sharing plans	19	
9 Bad debts from sales or services (see page C-3)	9		20 Rent or lease (see page C-4):		
10 Car and truck expenses (see page C-3)	10		a Vehicles, machinery, and equipment	20a	
11 Commissions and fees	11		b Other business property	20b	
12 Depletion	12		21 Repairs and maintenance	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13		22 Supplies (not included in Part III)	22	
14 Employee benefit programs (other than on line 19)	14		23 Taxes and licenses	23	
15 Insurance (other than health)	15		24 Travel, meals, and entertainment:		
16 Interest:			a Travel	24a	
a Mortgage (paid to banks, etc.)	16a		b Meals and entertainment		
b Other	16b		c Enter 20% of line 24b subject to limitations (see page C-4)		
17 Legal and professional services	17		d Subtract line 24c from line 24b	24d	
18 Office expense	18		25 Utilities	25	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns. ▶			26 Wages (less jobs credit)	26	
29 Tentative profit (loss). Subtract line 28 from line 7			27 Other expenses (from line 46 on page 2)	27	
30 Expenses for business use of your home. Attach Form 8829					
31 Net profit or (loss). Subtract line 30 from line 29.					
• If a profit, enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-5). Fiduciaries, enter on Form 1041, line 3.					
• If a loss, you MUST go on to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-5).					
• 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). Fiduciaries, enter on Form 1041, line 3.					
• If you checked 32b, you MUST attach Form 6198 .					
				32a <input type="checkbox"/>	All investment is at risk.
				32b <input type="checkbox"/>	Some investment is not at risk.

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.

- 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 1993, 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		