

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

1999

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 code from pages C-8 & 9 _____

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) Cash (2) Accrual (3) Other (specify) ▶ _____

G Did you "materially participate" in the operation of this business during 1999? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 1999, check here

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 42 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-3) | 6 | | |
| 7 Gross income. Add lines 5 and 6 | 7 | | |

Part II Expenses. Enter expenses for business use of your home **only** on 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 nondeductible amount included on line 24b (see page C-5) | | | |
| 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 | 28 | | | 26 Wages (less employment credits) | 26 | | |
| 29 Tentative profit (loss). Subtract line 28 from line 7 | 29 | | | 27 Other expenses (from line 48 on page 2) | 27 | | |
| 30 Expenses for business use of your home. Attach Form 8829 | 30 | | | | | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. | 31 | | | | | | |
| • If a profit, enter on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, 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-6). | | | | | | | |
| • If you checked 32a, enter the loss on Form 1040, line 12 , and ALSO on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | 32a <input type="checkbox"/> All investment is at risk. | | | |
| • If you checked 32b, you MUST attach Form 6198 . | | | | 32b <input type="checkbox"/> Some investment is not at risk. | | | |

