Net Profit From Business
(Sole Proprietorship)

**Part I — General Information**

**You May Use This Form If You:**

- Had gross receipts from your business of $25,000 or less.
- Had business expenses of $2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

**And You:**

- Had no employees during the year.
- Are not required to file Form 4562, Depreciation and Amortization for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

| A | Principal business or profession, including product or service |
| B | Enter principal business code (from page 2) |
| C | Business name |
| D | Employer ID number (EIN) |
| E | Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. |

**Part II — Figure Your Net Profit**

1. **Gross receipts.** If more than $25,000, you **must** use Schedule C. **Caution:** If this income was reported to you on Form W-2 and the “Statutory employee” box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here.

2. **Total expenses.** If more than $2,000, you **must** use Schedule C. See instructions.

3. **Net profit.** Subtract line 2 from line 1. Enter the result here and on Form 1040, line 12, and on Schedule SE, line 2. (Statutory employees **do not** report this amount on Schedule SE; line 2.) If less than zero, you **must** use Schedule C.

**Part III — Information on Your Vehicle.** Complete Part III **ONLY** if you are claiming car or truck expenses on line 2.

4. When did you place your vehicle in service for business purposes? (month, day, year) __ / __ / __.

5. Of the total number of miles you drove your vehicle during 1992, enter the number of miles you used your vehicle for:
   - Business ________________
   - Commuting ________________
   - Other ________________

6. Do you (or your spouse) have another vehicle available for personal use? **Yes** | **No**

7. Was your vehicle available for use during off-duty hours? **Yes** | **No**

8. **Do you have evidence to support your deduction?**
   - **Yes** | **No**
   - If “Yes,” is the evidence written? **Yes** | **No**

**Instructions**

Schedule C-EZ is new for 1992. You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietor and you have met all the requirements listed above.

**Line A.** — Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

**Line B.** — Enter on this line the four-digit code that identifies your principal business or professional activity. See page 2 for the list of codes.

**Line D.** — You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you don’t have an EIN, leave line D blank. **Do not** enter your SSN.

**Line E.** — Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

**Line 1—Gross Receipts.** — Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must report all items of taxable income actually or constructively received during the year.
Line 2—Total Expenses.—Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance, interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Part II, on pages C-2 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely matches your activity. Enter this 4-digit code on page 1, line B. For example, real estate agent is under the major category of “Real Estate,” and the code is “5520.”

Schedule C-EZ (Form 1040) 1992

Page 2

Agricultural Services, Forestry, Fishing

Real Estate

1990 Animal services, other than breeding
1926 Crop services
2113 Farm labor & management services
2246 Fishing, commercial
2238 Forestry, except logging
2212 Horticulture & landscaping
2469 Hunting & trapping
1974 Livestock breeding
0836 Lumber & wood products
1958 Veterinary services, including pets

Construction

0018 Operative builders (for own account)

Building Trade Contractors, Including Repairs

0414 Carpentering & flooring
0455 Concrete work
0273 Electrical work
0299 Masonry, dry wall, stone, & tile
0257 Painting & paper hanging
0332 Plumbing, heating, & air conditioning
0430 Roofing, siding & sheet metal
0885 Other building trade contractors (excavation, framing, etc.)

General Contractors

0075 Highway & street construction
0059 Nonresidential building
0034 Residential building
3889 Other heavy construction (pile laying, bridge construction, etc.)

Finance, Insurance, & Related Services

6064 Brokers & dealers of securities
6080 Commodity contracts brokers & dealers; security & commodity exchanges
6148 Credit institutions & mortgage bankers
5702 Insurance agents or brokers
5744 Insurance services (appraisal, consulting, inspection, etc.)
6130 Investment advisors & services
5772 Other financial services

Manufacturing, Including Printing & Publishing

0679 Apparel & other textile products
1115 Electric & electronic equipment
1073 Fabricated metal products
0638 Food products & beverages
0810 Furniture & fixtures
0695 Leather footwear, handbags, etc.
0836 Lumber & other wood products
1099 Machinery & machine shops
0877 Paper & allied products
1057 Primary metal industries
0851 Printing & publishing
1032 Stone, clay, & glass products
0653 Textile mill products
1883 Other manufacturing industries

Mining & Mineral Extraction

1537 Coal mining
1511 Metal mining
1552 Oil & gas
1719 Quarrying & nonmetallic mining

Real Estate

5538 Operators & lessors of buildings, including residential
5553 Operators & lessors of other real property
5520 Real estate agents & brokers
5579 Real estate property managers
5710 Subdividers & developers, except cemeteries
6155 Title abstract offices

Services: Personal, Professional, & Business Services

Amusement & Recreational Services
9670 Bowling centers
9688 Motion picture & tape distribution
9597 Motion picture & video production
9639 Motion picture theaters
8557 Physical fitness facilities
9696 Professional sports & racing, including promoters & managers
9981 Theatrical performers, musicians, agents, producers & related services
9613 Video tape rental
9837 Other amusement & recreational services

Automotive Services
8813 Automotive rental or leasing, without driver
8953 Automotive repairs, general & specialized
8829 Washing, except valet
8896 Other automotive services (wash, towing, etc.)

Business & Personal Services
7658 Accounting & bookkeeping
7716 Advertising, except direct mail
7682 Architectural services
8318 Barber shop (or barber)
8310 Beauty shop (or beautician)
8714 Child day care
7872 Computer programming, processing, data preparation & related services
7922 Computer repair, maintenance, & leasing
7286 Consulting services
7799 Consumer credit reporting & collection services
8755 Counseling (except health practitioners)
7732 Employment agencies & personnel supply
7751 Engineering services
7773 Equipment rental & leasing (except computer or automotive)
8532 Funeral services & crematories
7633 Income tax preparation
7914 Investigative & protective services
7617 Legal services (or lawyers)
7856 Mailing, reproduction, commercial art, photography, & stenographic services
7245 Management services
8771 Ministers & chaplains
8344 Photographic studios
7260 Public relations
8733 Research services
7621 Surveying services
8730 Teaching or tutoring
7880 Other business services
6682 Other personal services

Hotels & Other Lodging Places
7237 Camps & camping parks
7096 Hotels, motels, & tourist homes
7211 Rooming & boarding houses

Laundry & Cleaning Services
7450 Carpet & upholstery cleaning
7419 Coin-operated laundries & dry cleaning
7435 Full-service laundry, dry cleaning, & garment service
7476 Janitorial & related services (building, house, & window cleaning)

Medical & Health Services
9274 Chiropractors
9233 Dentist’s office or clinic
9217 Doctor’s (M.D.) office or clinic
9456 Medical & dental laboratories
9472 Nursing & personal care facilities
9290 Ophthalmologists
9206 Optometrists
9241 Podiatrists
9415 Registered & practical nurses
9431 Offices & clinics of other health practitioners (dieticians, midwives, speech pathologists, etc.)
9886 Other health services

Miscellaneous Repair, Except Computers
9019 Audio equipment & TV repair
9035 Electrical & electronic equipment repair, except audio & TV
9050 Furniture repair & reupholstery
2881 Other equipment repair

Trade, Retail—Selling Goods to Individuals & Households
3038 Catalog or mail order
3012 Selling door to door, by telephone
3033 Selling for your own account
3053 Vending machine selling

Selling From Showroom, Store, or Other Fixed Location
3921 Accessory & specialty stores & furnishing for women
3939 Clothing, family
3772 Clothing, men’s & boys’
3913 Clothing, women’s
3756 Shoe stores
3954 Other apparel & accessory stores

Automotive & Service Stations
3558 Gasoline service stations
3519 New car dealers (franchised)
3553 Tires, accessories, & parts
3335 Used car dealers
3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)

Building, Hardware, & Garden Supply
4416 Building materials dealers
4426 Hardware physiciens & surgeons
4473 Nurseries & garden supply stores
4432 Paint, glass, & wallpaper stores

Food & Beverages
0612 Bakeries selling at retail
3086 Catering services
3095 Drinking places (bars, taverns, pubs, saloons, etc.)

Trade, Wholesale—Selling Goods to Other Businesses, etc.
3264 Agent or broker for other firms—more than 50% of gross sales on commission
3618 Selling for your own account

Durable Goods, Including Machinery Equipment, Wood, Mfg., etc.
3624 Material supplier for other firms—more than 50% of gross sales on commission

Nondurable Goods, Including Food, Fiber, Chemicals, etc.
3675 Agent or broker for other firms—more than 50% of gross sales on commission
3659 Selling for your own account

Transportation, Communications, Public Utilities, & Related Services
6619 Air transportation
6312 Bus & limousine transportation
6676 Communication services
6395 Courier or package delivery
6361 Highway passenger transportation (except charter service)
6536 Public warehousing
6134 Taxicabs
6510 Trash collection without own dump
6635 Travel agents & tour operators
6338 Trucking (except trash collection)
6692 Utilities (drains, snowplowing, road cleaning, etc.)
6551 Water transportation
6650 Other transportation services

8888 Unable to classify