## SCHEDULE C (Form 1040 or 1040-SR)

## Profit or Loss From Business (Sole Proprietorship)

► Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service (99)

► Attach to Form 1040, 1040-SR, 1040-NR, or 1041; partnerships generally must file Form 1065.

Attachment Sequence No. **09** 

Name of proprietor					Social Security number (SSN)						
A	Principal business or profession, including product or service (see instructions)					B Enter code from instructions					
							•				
С	Business name. If no separate business name, leave blank.					D Emp	loyerID	numb 	<b>er(EIN)</b> (s	ee instr.)	
E	Business address (including s	uite or roc									
	City, town or post office, state, and ZIP code										
F	Accounting method: (4) Cash (2) Account (3) Other (specify)										_
G	Did you "materially participate" in the operation of this business during 2019? If "No," see instructions for lir									□N	o
Н	If you started or acquired this business during 2019, check here								ī		
i	Did you make any payments in 2019 that would require you to file Form(s) 1099? (see instructions)								☐ Yes	$\square$ N	0
J									☐ Yes	_ N	lo
Par					-						_
1		nstructions	for line 1 and check the box if	this income was reported to you	on						
-						1					
2	Returns and allowances					2					_
3	Subtract line 2 from line 1 .					3					_
4	Cost of goods sold (from line	12)				4					
5	Gross profit. Subtract line 4	from line 3				5					
6	Other income, including federa	al and stat	gasoline or fuel tax credit or r	refund (see instructions)		6					
7	Gross income. Add lines 5 a	nd 6			. •	7					
Part	<b>Expenses.</b> Enter exp	enses fo	business use of your hon	ne <b>only</b> on line 30.							
8	Advertising	8	18	Office expense (see instruction	ıs)	18					
9	Car and truck expenses (see		19	Pension and profit-sharing plan	S.	19					
	instructions)	9	20	Rent or lease (see instructions	):						
10	Commissions and fees .	10	a	Vehicles, machinery, and equipn		20a					
11	Contract labor (see instructions)	11	b	Other business property .		20b					
12	Depletion	12	21	Repairs and maintenance .		21					
13	Depreciation and section 179 expense deduction (not		22	Supplies (not included in Part I	,	22					
	included in Part III) (see		23	Taxes and licenses		23	-				
	instructions)	13	24	Travel and meals:							
14	Employee benefit programs		a	Travel		24a					
15	(other than on line 19). Insurance (other than health)	14	b	Deductible meals (see		24b					
16	Interest (see instructions):	13	25	instructions)		25					
а	Mortgage (paid to banks, etc.)	16a	26	Wages (less employment cred		26					—
b	Other	16b		Other expenses (from line 48)		27a					—
17	Legal and professional services	17	b	, ,		27b					
<u>U</u> 28	<u> </u>	<u> </u>		8 through 27a		28					_
29	•					29					_
30	Expenses for business use of	of your ho	ne. Do not report these expe	nses elsewhere. Attach Form 8	829						
	unless using the simplified me	thod (see	nstructions).								
	Simplified method filers only	y: enter the	total square footage of: (a) yo	ur home:							
	and (b) the part of your home	used for b	usiness:	. Use the Simplific	ed						
	Method Worksheet in the instr	uctions to	figure the amount to enter on I	ine 30		30					
31	1 Net profit or (loss). Subtract line 30 from line 29.						Use	this	line		
	• If a profit, enter on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or Form 1040-NR, line										>
	13) and on Schedule SE, line 2. (If you checked the box on line 1, see instructions). Estates and										_
	trusts, enter on Form 1041, li										
00	If a loss, you must go to lin		,, , , , , , , , , , , , , , , , , , , ,		'						
32	If you have a loss, check the b		•	• '							
	• If you checked 32a, enter the loss on both Schedule 1 (Form 1040 or 1040-SR), line 3 (or					32a	Па	ll inve	stment i	s at risk	ĸ.
	Form 1040-NR, line 13) and on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3.					32b			nvestme		
	<ul> <li>If you checked 32b, you mu</li> </ul>			limited.			a	t risk.			

Par	Cost of Goods Sold (see instructions)			
33	Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (att	ach ex	(planation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing invento		,	
	If "Yes," attach explanation	-	_ Yes	☐ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Par			k expenses on	line 9
	and are not required to file Form 4562 for this business. See the instructions for			
	file Form 4562.			
43	When did you place your vehicle in service for business purposes? (month, day, year) /	/		
44	Of the total number of miles you drove your vehicle during 2019, enter the number of miles you used your	vehicle	for:	
а	Business b Commuting (see instructions) c Ot	her		
45	Was your vehicle available for personal use during off-duty hours?		Yes	☐ No
46	Do you (or your spouse) have another vehicle available for personal use?		Tes	☐ No
47a	Do you have evidence to support your deduction?		Tes	☐ No
b	If "Yes," is the evidence written?		Yes	☐ No
Par	Other Expenses. List below business expenses not included on lines 8–26 or lines	ne 30	T	
48	Total other expenses. Enter here and on line 27a	48		