

SCHEDULE C

(Form 390)

Department of Treasury
ASG - Tax Office

Profit or Loss From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.
▶ Attach to Form 390 or Form 1041 ▶ See Instructions for Schedule C (Form 390).

2013

Name of proprietor	Social security number (SSN)
A Principal business or profession, including product or service (see page C-1 of the instructions)	B Enter code from pages C-7 & 8 ▶
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 Did you "materially participate" in the operation of this business during 2009? If "No," see page C-2 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
H If you started or acquired this business during 2013, 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	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-2)	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 Vehicle, 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 390, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you **must** go 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 390, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you **must** attach **Form 6198**.

32a All investment is at risk.
 32b Some investment is not at risk.

