

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**
(Sole Proprietorship)**Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.**
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023
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 |
| | | | |
| C | Business name. If no separate business name, leave blank. | D | Employer ID number (EIN) (see instr.) |
| | | | |
| 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 2023? If "No," see instructions for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| H | If you started or acquired this business during 2023, check here . <input type="checkbox"/> | | |
| I | Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . <input type="checkbox"/> Yes <input type="checkbox"/> No | | |
| J | If "Yes," did you or will you file required Form(s) 1099? . <input type="checkbox"/> Yes <input type="checkbox"/> No | | |

Part I Income

| | | | |
|---|--|---|--|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . <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) | 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 instructions) | 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 | | 18 | Office expense (see instructions) . | 18 | |
| 9 | Car and truck expenses (see instructions) | 9 | | 19 | Pension and profit-sharing plans . | 19 | |
| 10 | Commissions and fees | 10 | | 20 | Rent or lease (see instructions): | 20a | |
| 11 | Contract labor (see instructions) | 11 | | a | Vehicles, machinery, and equipment | 20b | |
| 12 | Depletion | 12 | | b | Other business property | 21 | |
| 13 | Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | 21 | Repairs and maintenance | 22 | |
| 14 | Employee benefit programs (other than on line 19) | 14 | | 22 | Supplies (not included in Part III) . | 23 | |
| 15 | Insurance (other than health) | 15 | | 23 | Taxes and licenses | 24 | |
| 16 | Interest (see instructions): | | | 24 | Travel and meals: | 24a | |
| a | Mortgage (paid to banks, etc.) | 16a | | a | Travel | 24b | |
| b | Other | 16b | | b | Deductible meals (see instructions) | 25 | |
| 17 | Legal and professional services | 17 | | 25 | Utilities | 26 | |
| | | | | 26 | Wages (less employment credits) | 27a | |
| | | | | 27a | Other expenses (from line 48) | 27b | |
| | | | | b | Energy efficient commercial bldgs deduction (attach Form 7205) | | |
| 28 | Total expenses before expenses for business use of home. Add lines 8 through 27b | | | 28 | | | |
| 29 | Tentative profit or (loss). Subtract line 28 from line 7 | | | 29 | | | |
| 30 | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 | | | 30 | | | |
| 31 | Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32. | | | 31 | | | |
| 32 | If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , 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 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited. | | | 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 instructions)

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| 33 | Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input type="checkbox"/> 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 |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must 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 2023, enter the number of miles you used your vehicle for: |
| a | Business _____ |
| b | Commuting (see instructions) _____ |
| c | Other _____ |
| 45 | Was your vehicle available for personal use during off-duty hours? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 46 | Do you (or your spouse) have another vehicle available for personal use?. <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 47a | Do you have evidence to support your deduction? <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If "Yes," is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No |

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

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| 48 | Total other expenses. Enter here and on line 27a 48 |