

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2008**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

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

Name of proprietor	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see page C-3 of the instructions)	<b>B</b> Enter code from pages C-9, 10, & 11
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN), if any
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code	
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2008? If "No," see page C-4 for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>H</b> If you started or acquired this business during 2008, check here <input type="checkbox"/>	

**Part I Income**

<b>1</b> Gross receipts or sales. <b>Caution.</b> See page C-4 and check the box if: <ul style="list-style-type: none"> <li>• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see page C-4 for limit on losses.</li> </ul>				
<b>2</b> Returns and allowances				
<b>3</b> Subtract line 2 from line 1				
<b>4</b> Cost of goods sold (from line 42 on page 2)				
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3.				
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4).				
<b>7</b> <b>Gross income.</b> Add lines 5 and 6				

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising	<b>8</b>				<b>18</b> Office expense	<b>18</b>		
<b>9</b> Car and truck expenses (see page C-5)	<b>9</b>				<b>19</b> Pension and profit-sharing plans	<b>19</b>		
<b>10</b> Commissions and fees	<b>10</b>				<b>20</b> Rent or lease (see page C-6):	<b>20a</b>		
<b>11</b> Contract labor (see page C-5)	<b>11</b>				<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>		
<b>12</b> Depletion	<b>12</b>				<b>b</b> Other business property	<b>21</b>		
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-5)	<b>13</b>				<b>21</b> Repairs and maintenance	<b>22</b>		
<b>14</b> Employee benefit programs (other than on line 19)	<b>14</b>				<b>22</b> Supplies (not included in Part III)	<b>23</b>		
<b>15</b> Insurance (other than health)	<b>15</b>				<b>23</b> Taxes and licenses	<b>24</b>		
<b>16</b> Interest:					<b>24</b> Travel, meals, and entertainment:	<b>24a</b>		
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>				<b>a</b> Travel	<b>24b</b>		
<b>b</b> Other	<b>16b</b>				<b>b</b> Deductible meals and entertainment (see page C-7)	<b>25</b>		
<b>17</b> Legal and professional services	<b>17</b>				<b>25</b> Utilities	<b>26</b>		
					<b>26</b> Wages (less employment credits)	<b>27</b>		
					<b>27</b> Other expenses (from line 48 on page 2)			
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27						<b>28</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7						<b>29</b>		
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>						<b>30</b>		
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.						<b>31</b>		
• If a profit, enter on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> .								
• If a loss, you <b>must</b> go to line 32.								
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-8).								
• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b> , and <b>Schedule SE, line 2</b> , or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see the line 31 instructions on page C-7). Estates and trusts, enter on <b>Form 1041, line 3</b> .						<b>32a</b>	<input type="checkbox"/>	All investment is at risk.
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.						<b>32b</b>	<input type="checkbox"/>	Some investment is not at risk.

**Part III Cost of Goods Sold** (see page C-8)

33 Method(s) used to value closing inventory:    a  Cost                      b  Lower of cost or market                      c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? 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	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, 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 on page C-5 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 2008, 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? . . . . .  Yes     No
- 46 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes     No
- 47a Do you have evidence to support your deduction? . . . . .  Yes     No  
 b If "Yes," is the evidence written? . . . . .  Yes     No

**Part V Other Expenses.** List below business expenses not included on lines 8-26 or line 30.

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48 **Total other expenses.** Enter here and on page 1, line 27 . . . . . 48