

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

**Profit or Loss From Business
(Sole Proprietorship)**

► **For information on Schedule C and its instructions, go to www.irs.gov/schedulec**
 ► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

2011
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 <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), (see instr.) <table border="1" style="width:100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> <td style="width:10%;"></td> </tr> </table>										
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 2011? 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 2011, check here . . . <input type="checkbox"/>											
I Did you make any payments in 2011 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 all required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No											

Part I Income

1a Merchant card and third party payments. For 2011, enter -0-	1a				
b Gross receipts or sales not entered on line 1a (see instructions)	1b				
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c				
d Total gross receipts. Add lines 1a through 1c	1d				
2 Returns and allowances plus any other adjustments (see instructions)	2				
3 Subtract line 2 from line 1d	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):			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22		
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			26 Wages (less employment credits)	26		
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a		
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30			b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29.	31						
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see instr. 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 instructions).							
• If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see the instructions for line 31. Estates and trusts, enter on Form 1041, line 3 .							
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.							

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

Part III Cost of Goods Sold (see instructions)

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 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 2011, 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.

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



IRS Federal Income Tax Form for Tax Year 2011 (Jan. 1, 2011 -- Dec. 31, 2011)

You can no longer prepare or efile this tax form online for Tax Year 2011.

After October 15, 2012 income tax return forms for Tax Year 2011 can only be mailed to the IRS.

Here are your options:

1. You can [download the 2011 Forms](#), complete, print and mail them to the IRS.
2. [You can work with an efileTaxPro](#) - a LIVE Tax Professional - on your 2011 Tax Return.

Check the efile.com website for a wide range of current [IRS Tax Publications](#).

Estimate your federal income taxes for free with the efile.com [2011 Free Federal Income Tax Calculator](#).

Download IRS Federal Tax Forms by Tax Year:

[IRS Tax Forms for Tax Year 2011](#)

[IRS Tax Forms for Tax Year 2010](#)

[IRS Tax Forms for Tax Year 2009](#)

[IRS Tax Forms for Tax Years 2004--2008](#)

Get online [answers to your tax questions](#).

If you have further questions, please [contact an efile.com support representative](#).

If you want to prepare your return with a tax professional, you can [contact an efile.com TaxPro](#) or contact [efile.com support](#).

[Start a FREE Tax Return Account on efile.com for the current Tax Year.](#)