



## **Federal IRS Income Tax Form for Tax Year 2009 (1/1/2009-12/31/2009)**

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**SCHEDULE C  
(Form 1040)**

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

OMB No. 1545-0074

**2009**

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)

**A** Principal business or profession, including product or service (see page C-2 of the instructions)

**B** Enter code from pages C-9, 10, & 11

**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)  Cash (2)  Accrual (3)  Other (specify) ▶

**G** Did you "materially participate" in the operation of this business during 2009? If "No," see page C-3 for limit on losses  Yes  No

**H** If you started or acquired this business during 2009, check here

**Part I Income**

**1** Gross receipts or sales. **Caution.** See page C-4 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, or
- 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-3 for limit on losses.

<b>2</b> Returns and allowances . . . . .	<b>2</b>		
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>		
<b>4</b> Cost of goods sold (from line 42 on page 2) . . . . .	<b>4</b>		
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	<b>5</b>		
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see page C-4) . . . . .	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>		

**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-4) . . . . .	<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>11</b> Contract labor (see page C-4) . . . . .	<b>11</b>			<b>a</b> Vehicles, machinery, and equipment	<b>20a</b>		
<b>12</b> Depletion . . . . .	<b>12</b>			<b>b</b> Other business property . . . . .	<b>20b</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>21</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>22</b>		
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>			<b>23</b> Taxes and licenses . . . . .	<b>23</b>		
<b>16</b> Interest:				<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>			<b>a</b> Travel . . . . .	<b>24a</b>		
<b>b</b> Other . . . . .	<b>16b</b>			<b>b</b> Deductible meals and entertainment (see page C-6) . . . . .	<b>24b</b>		
<b>17</b> Legal and professional services . . . . .	<b>17</b>			<b>25</b> Utilities . . . . .	<b>25</b>		
				<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>		
				<b>27</b> Other expenses (from line 48 on page 2) . . . . .	<b>27</b>		

<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.			

- If a profit, enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see page C-7). 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-7).

- If you checked 32a, enter the loss on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** (if you checked the box on line 1, see the line 31 instructions on page C-7). 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 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**

<b>35</b> Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	<b>35</b>		
<b>36</b> Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>		
<b>37</b> Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>		
<b>38</b> Materials and supplies . . . . .	<b>38</b>		
<b>39</b> Other costs . . . . .	<b>39</b>		
<b>40</b> Add lines 35 through 39 . . . . .	<b>40</b>		
<b>41</b> Inventory at end of year . . . . .	<b>41</b>		
<b>42</b> <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	<b>42</b>		

**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 2009, 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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<b>48</b> <b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	<b>48</b>		