SCHEDULE C (Form 1040)

Profit or Loss From Business

(Sole Proprietorship)

Department of the Treasury
Internal Revenue Service

Attach to Form 10
Go to

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

2024

Attachment
Sequence No. 09

Name of proprietor Social security number (SSN) Α 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. Employer ID number (EIN) (see instr.) Ε Business address (including suite or room no.) City, town or post office, state, and ZIP code (3) Other (specify) F Accounting method: (1) Cash (2) Accrual G Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses . . . Yes If you started or acquired this business during 2024, check here Н . . ☐ No Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions Yes If "Yes," did you or will you file required Form(s) 1099? . . 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. 2 Returns and allowances . 2 3 Subtract line 2 from line 1 3 4 Cost of goods sold (from line 42) 4 5 5 Gross profit. Subtract line 4 from line 3 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . 6 Gross income. Add lines 5 and 6 . . . **Expenses.** Enter expenses for business use of your home only on line 30. Part II 8 Office expense (see instructions) . 19 Pension and profit-sharing plans . 19 9 Car and truck expenses 9 20 (see instructions) . Rent or lease (see instructions): 10 10 Vehicles, machinery, and equipment 20a Commissions and fees 11 Contract labor (see instructions) 11 b Other business property 20b 12 Depletion . 12 21 Repairs and maintenance 21 Depreciation and section 179 13 22 Supplies (not included in Part III) . 22 expense deduction (not 23 Taxes and licenses included in Part III) (see 24 Travel and meals: 13 instructions) Travel . . . 24a Employee benefit programs 14 b Deductible meals (see instructions) 24b (other than on line 19) 14 15 Insurance (other than health) 15 25 Utilities 25 26 26 16 Interest (see instructions): Wages (less employment credits) Mortgage (paid to banks, etc.) 16a 27a Other expenses (from line 48) . . 27a а 16b b Other Energy efficient commercial bldas 17 Legal and professional services 17 deduction (attach Form 7205). 27b 28 Total expenses before expenses for business use of home. Add lines 8 through 27b 28 29 29 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 30 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 31 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. 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 **32a** All investment is at risk. 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. **32b** Some investment is not at risk. • If you checked 32b, you must attach Form 6198. Your loss may be limited.