

**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 <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
C	Business name. If no separate business name, leave blank.	D Employer ID number (EIN) (see instr.) <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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):	20	
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 (see instructions):		24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a	a	Travel	24a	
b	Other	16b	b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17	25	Utilities	25	
			26	Wages (less employment credits)	26	
			27a	Other expenses (from line 48)	27a	
			b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	

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	
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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	
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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. <input type="checkbox"/> Some investment is not at risk.	
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For Paperwork Reduction Act Notice, see the separate instructions.

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