

SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074

2010 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), Principal business or profession, Business name, Business address, Accounting method, Did you materially participate, If you started or acquired this business during 2010.

Part I Income

1 Gross receipts or sales. 2 Returns and allowances. 3 Subtract line 2 from line 1. 4 Cost of goods sold. 5 Gross profit. 6 Other income. 7 Gross income.

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

8 Advertising. 9 Car and truck expenses. 10 Commissions and fees. 11 Contract labor. 12 Depletion. 13 Depreciation and section 179 expense deduction. 14 Employee benefit programs. 15 Insurance. 16 Interest. 17 Legal and professional services. 18 Office expense. 19 Pension and profit-sharing plans. 20 Rent or lease. 21 Repairs and maintenance. 22 Supplies. 23 Taxes and licenses. 24 Travel, meals, and entertainment. 25 Utilities. 26 Wages. 27 Other expenses.

28 Total expenses before expenses for business use of home. 29 Tentative profit or (loss). 30 Expenses for business use of your home. 31 Net profit or (loss). 32 If you have a loss, check the box that describes your investment in this activity.

**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36 Purchases less cost of items withdrawn for personal use .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 <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 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 2010, 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 <b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	48		