

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

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

► **Information about Schedule C and its separate instructions is at [www.irs.gov/schedulec](http://www.irs.gov/schedulec).**  
► **Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.**

OMB No. 1545-0074

**2015**  
Attachment  
Sequence No. **09**

<p>Name of proprietor _____</p>	<p>Social security number (SSN) _____</p>										
<p><b>A</b> Principal business or profession, including product or service (see instructions) _____</p>	<p><b>B</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> </p>										
<p><b>C</b> Business name. If no separate business name, leave blank. _____</p>	<p><b>D</b> 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> </p>										
<p><b>E</b> Business address (including suite or room no.) ► _____                  City, town or post office, state, and ZIP code _____</p>											
<p><b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ► _____</p>											
<p><b>G</b> Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p><b>H</b> If you started or acquired this business during 2015, check here . . . . . <input type="checkbox"/></p>											
<p><b>I</b> Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											
<p><b>J</b> If "Yes," did you or will you file required Forms 1099? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No</p>											

**Part I Income**

<b>1</b> 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"/>	<b>1</b>		
<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) . . . . .	<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 instructions) . . . . .	<b>6</b>		
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . <input type="checkbox"/>	<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 (see instructions)	<b>18</b>		
<b>9</b> Car and truck expenses (see instructions). . . . .	<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 instructions):	<b>20</b>		
<b>11</b> Contract labor (see instructions)	<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 instructions). . . . .	<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 instructions) . . . . .	<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>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>		
				<b>b</b> <b>Reserved for future use</b> . . . . .	<b>27b</b>		

<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27a . . . . . <input type="checkbox"/>	<b>28</b>		
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		

**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 . . . . .

	<b>30</b>		
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**31** **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on both **Form 1040, line 12** (or **Form 1040NR, line 13**) 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.

	<b>31</b>		
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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 **Form 1040, line 12**, (or **Form 1040NR, line 13**) 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**  All investment is at risk.  
**32b**  Some investment is not at risk.

