

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2024**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attachment  
Sequence No. **09**

Name of proprietor		Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter code from instructions	
<b>C</b> Business name. If no separate business name, leave blank.	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) City, town or post office, state, and ZIP code		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify)		
<b>G</b> Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
<b>H</b> If you started or acquired this business during 2024, check here	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>I</b> Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>J</b> If "Yes," did you or will you file required Form(s) 1099?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**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> Gross profit. Subtract line 4 from line 3	<b>5</b>	0
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	<b>6</b>	
<b>7</b> Gross income. Add lines 5 and 6	<b>7</b>	0

**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>20a</b>	
<b>11</b> Contract labor (see instructions)	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment	<b>20b</b>	
<b>12</b> Depletion	<b>12</b>		<b>b</b> Other business property	<b>21</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 (see instructions):			<b>24</b> Travel and meals:	<b>24a</b>	
<b>a</b> Mortgage (paid to banks, etc.)	<b>16a</b>		<b>a</b> Travel	<b>24b</b>	
<b>b</b> Other	<b>16b</b>		<b>b</b> Deductible meals (see instructions)	<b>25</b>	
<b>17</b> Legal and professional services	<b>17</b>		<b>25</b> Utilities	<b>26</b>	
<b>18</b> Total expenses before expenses for business use of home. Add lines 8 through 27b	<b>18</b>		<b>26</b> Wages (less employment credits)	<b>27a</b>	
<b>19</b> Tentative profit or (loss). Subtract line 18 from line 7	<b>19</b>		<b>27a</b> Other expenses (from line 48)	<b>27b</b>	
<b>20</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205)	<b>28</b>	0
<b>21</b> 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>29</b>	0
<b>22</b> Net profit or (loss). Subtract line 20 from line 19.				<b>30</b>	
• If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .				<b>31</b>	0
• If a loss, you must go to line 32.					
<b>23</b> If you have a loss, check the box that describes your investment in this activity. See instructions.				<b>32a</b>	<input type="checkbox"/> All investment is at risk.
• If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> .				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.
• If you checked 32b, you must attach <b>Form 6198</b> . Your loss may be limited.					

