

**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).**

|  |  |  |  |  |  |  |  |  |  |  |  |
|--|--|--|--|--|--|--|--|--|--|--|--|
| <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 pages C-9, 10, &amp; 11</p> <table border="1" style="width:100%; height: 20px;"> <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><b>C</b> Business name. If no separate business name, leave blank.</p>  | <p><b>D</b> Employer ID number (EIN), if any</p> <table border="1" style="width:100%; height: 20px;"> <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><b>E</b> Business address (including suite or room no.) ▶<br/>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 2010? 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 2010, check here ▶ <input type="checkbox"/></p>  |  |  |  |  |  |  |  |  |  |  |  |

**Part I Income**

|  |   |                            |          |  |  |
|--|---|----------------------------|----------|--|--|
| <p><b>1</b> Gross receipts or sales. <b>Caution.</b> See instructions and check the box if:</p> <ul style="list-style-type: none"> <li>• This income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, or</li> <li>• You are a member of a qualified joint venture reporting only rental real estate income not subject to self-employment tax. Also see instructions for limit on losses.</li> </ul> | } | ▶ <input type="checkbox"/> |          |  |  |
| <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 on page 2)   |   |                            | <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  |   |                            | <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  | <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>22</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>23</b>  |  |  |
| <b>15</b> Insurance (other than health)  | <b>15</b>  |  |  | <b>23</b> Taxes and licenses  | <b>24</b>  |  |  |
| <b>16</b> Interest:  |            |  |  | <b>24</b> Travel, meals, and entertainment:                         | <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 and entertainment (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 27  |            |  |  | <b>26</b> Wages (less employment credits)                           | <b>27</b>  |  |  |
| <b>29</b> Tentative profit or (loss). Subtract line 28 from line 7   |            |  |  | <b>27</b> Other expenses (from line 48 on page 2)                   |            |  |  |
| <b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b>  |            |  |  |   |            |  |  |
| <b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.  |            |  |  |   |            |  |  |
| <ul style="list-style-type: none"> <li>• If a profit, enter on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</b> (if you checked the box on line 1, see instructions). Estates and trusts, enter on <b>Form 1041, line 3</b>.</li> <li>• If a loss, you <b>must</b> go to line 32.</li> </ul>  |            |  |  |   |            |  |  |
| <b>32</b> If you have a loss, check the box that describes your investment in this activity (see instructions).  |            |  |  |   |            |  |  |
| <ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on both <b>Form 1040, line 12</b>, and <b>Schedule SE, line 2</b>, or on <b>Form 1040NR, line 13</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>.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul> |            |  |  |   |            |  |  |
|  |            |  |  | <b>32a</b> <input type="checkbox"/> All investment is at risk.      |            |  |  |
|  |            |  |  | <b>32b</b> <input type="checkbox"/> Some investment is not at risk. |            |  |  |

