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Most forms and publications have a page on IRS.gov: IRS.gov/Form1040 for Form 1040; IRS.gov/Pub501 for Pub. 501; IRS.gov/W4 for Form W-4; and IRS.gov/ScheduleA for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

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SCHEDULE C (Form 1040)

Profit or Loss From Business (Sole Proprietorship)

OMB No. 1545-0074 Attachment

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 for instructions and the latest information.

Sequence No. 09

Name	of proprietor		Social security number (SSN)
A	Principal business or profession, including product or services.	vice (see instructions)	B Enter code from instructions
С	Business name. If no separate business name, leave blan	k. B	D Employer ID number (EIN) (see instr.)
E	Business address (including suite or room no.)		
	City, town or post office, state, and ZIP code		
F	Accounting method: (1) Cash (2) Accrua	• • • • • • • • • • • • • • • • • • • •	<u></u>
G	Did you "materially participate" in the operation of this bu		or limit on losses . Yes No
Н	If you started or acquired this business during 2024, chec		
I.	Did you make any payments in 2024 that would require you		Yes □ No
J	If "Yes," did you or will you file required Form(s) 1099? .		Yes No
Part			
1 2 3 4 5 6	Gross receipts or sales. See instructions for line 1 and che Form W-2 and the "Statutory employee" box on that form Returns and allowances	was checked	1 2 2 3 4 5 6 6
7	Gross income. Add lines 5 and 6		7
Part			
8	Advertising 8	18 Office expense (see instruction	ns) . 18
9	Car and truck expenses	19 Pension and profit-sharing pla	ns . 19
	(see instructions) 9	20 Rent or lease (see instructions)	:
10	Commissions and fees . 10	a Vehicles, machinery, and equipn	
11	Contract labor (see instructions)	b Other business property	20b
12 13	Depletion 12 Depreciation and section 179	21 Repairs and maintenance . 22 Supplies (not included in Part	21 II) . 22
	expense deduction (not	22 Supplies (not included in Part 23 Taxes and licenses	23
	included in Part III) (see instructions) 13	24 Travel and meals:	23
14	Employee benefit programs	a Travel	24a
17	(other than on line 19) . 14	b Deductible meals (see instruction	
15	Insurance (other than health) 15	25 Utilities	25
16	Interest (see instructions):	26 Wages (less employment cred	its) 26
а	Mortgage (paid to banks, etc.) 16a	27a Other expenses (from line 48)	27a
b	Other 16b	b Energy efficient commercial b	
17	Legal and professional services 17	deduction (attach Form 7205)	
28	Total expenses before expenses for business use of hor	ŭ	
29			29
30	Expenses for business use of your home. Do not repounless using the simplified method. See instructions. Simplified method filers only: Enter the total square foo	tage of (a) your home:	
	and (b) the part of your home used for business: Method Worksheet in the instructions to figure the amour	. Use the Simplifie	30
31	Net profit or (loss). Subtract line 30 from line 29.	it to enter on line 30	30
VI	If a profit, enter on both Schedule 1 (Form 1040), line 3 checked the box on line 1, see instructions.) Estates and	, , ,	31
	• If a loss, you must go to line 32.		·
32	If you have a loss, check the box that describes your inve	estment in this activity. See instructions.	
	 If you checked 32a, enter the loss on both Schedule 1 SE, line 2. (If you checked the box on line 1, see the line 31 Form 1041, line 3. If you checked 32b, you must attach Form 6198. Your 	instructions.) Estates and trusts, enter on	 32a All investment is at risk. 32b Some investment is not at risk.

Schedule C (Form 1040) 2024 Page 2 Part III Cost of Goods Sold (see instructions) 33 Method(s) used to a Cost **c** Other (attach explanation) value closing inventory: **b** Lower of cost or market Was there any change in determining quantities, costs, or valuations between opening and closing inventory? 34 ☐ Yes No If "Yes," attach explanation . Inventory at beginning of year. If different from last year's closing inventory, attach explanation 35 Purchases less cost of items withdrawn for personal use 36 37 Cost of labor. Do not include any amounts paid to yourself 37 38 38 Materials and supplies 39 Other costs. 39 Add lines 35 through 39 40 40 Inventory at end of year 41 41 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on 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) Of the total number of miles you drove your vehicle during 2024, enter the number of miles you used your vehicle for: 44 **b** Commuting (see instructions) c Other Business 45 Was your vehicle available for personal use during off-duty hours? No Do you (or your spouse) have another vehicle available for personal use?. 46 Do you have evidence to support your deduction? If "Yes," is the evidence written? Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30. Part V

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Total other expenses. Enter here and on line 27a

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