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Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.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

2024

Attachment Sequence No. 09

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.

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 2024, Did you make any payments in 2024 that would require you to file Form(s) 1099?

Part I Income

1 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. 2 Returns and allowances. 3 Subtract line 2 from line 1. 4 Cost of goods sold (from line 42). 5 Gross profit. Subtract line 4 from line 3. 6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions). 7 Gross income. Add lines 5 and 6.

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

8 Advertising. 9 Car and truck expenses (see instructions). 10 Commissions and fees. 11 Contract labor (see instructions). 12 Depletion. 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). 14 Employee benefit programs (other than on line 19). 15 Insurance (other than health). 16 Interest (see instructions): a Mortgage (paid to banks, etc.). b Other. 17 Legal and professional services. 18 Office expense (see instructions). 19 Pension and profit-sharing plans. 20 Rent or lease (see instructions): a Vehicles, machinery, and equipment. b Other business property. 21 Repairs and maintenance. 22 Supplies (not included in Part III). 23 Taxes and licenses. 24 Travel and meals: a Travel. b Deductible meals (see instructions). 25 Utilities. 26 Wages (less employment credits). 27a Other expenses (from line 48). b Energy efficient commercial bldgs deduction (attach Form 7205). 28 Total expenses before expenses for business use of home. Add lines 8 through 27b. 29 Tentative profit or (loss). Subtract line 28 from line 7. 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. 31 Net profit or (loss). Subtract line 30 from line 29. 32 If you have a loss, check the box that describes your investment in this activity. See instructions.

32a All investment is at risk. 32b Some investment is not at risk.

