OUT OF SCOPE:MORE THAN \$25k EXPENSES, INVENTORY, DEPRECIATION, EMPLOYEES, NET LOSS, BUSINESS USE OF HOME, RETURNS OR ALLOWANCDES, COST OF GOODS SOLD, PAYMENTS TO INDIVIDUAL INDEPENDENT CONTRACTORS EXCEEDING \$600

## 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. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074 Attachment

Name	of proprietor		Water to the second	Social security number (SSN)	
A	Principal business or profession	on, including product or service (	see instructions)	B Enter code from instructions	
С	Business name. If no separate	business name, leave blank.	OUT OF SCOPE	D Employer ID number (EIN), (see instr.)	
E	Business address (including s	suite or room no.)			
	City, town or post office, state			MUST	
F	Accounting method: (1)	Cash (2) Accrual	(3) ☐ Other (specify) ▶		
G		e" in the operation of this busines	ss during 2015? If "No," see instructions for li	mit on losses Yes No	
Н			re		
	Did you make any payments i	n 2015 that would require you to	file Form(s) 1099? (see instructions)	Yes No	
J	If "Yes," did you or will you file	e required Forms 1099?	<u> </u>	Yes No	
Par	t I Income				
1	Gross receipts or sales. See in Form W-2 and the "Statutory	nstructions for line 1 and check t employee" box on that form was	he box if this income was reported to you on checked	1 1	
2	Returns and allowances			2 OUT OF SCOPE	
3	Subtract line 2 from line 1 .				
4	Cost of goods sold (from line	42)		4 OUT OF SCOPE	
5					
6	Other income, including feder	al and state gasoline or fuel tax of	credit or refund (see instructions)	6 OUT OF SCOPE	
7	Gross income. Add lines 5 a		<u> </u>	7	
Par	<b>Expenses.</b> Enter expe	enses for business use of yo	our home <b>only</b> on line 30.		
8	Advertising	8	18 Office expense (see instructions)	18	
9	Car and truck expenses (see	MUST USE MILES	19 Pension and profit-sharing plans .	. 19 OUT OF SCOPE	
	instructions)	9 REPORTED IN PART IV	20 Rent or lease (see instructions):		
10	Commissions and fees .	10 NOTTO EXCEED \$600 TO ANY INDIVIDUAL	a Vehicles, machinery, and equipment	20a NO LEASES > 30 DAYS	
11	Contract labor (see instructions)	11 NOT TO EXCEED \$500 TO ANY INDIVIDUAL	b Other business property	20b	
12	Depletion	12 OUT OF SCOPE	21 Repairs and maintenance	21	
13	Depreciation and section 179 expense deduction (not		22 Supplies (not included in Part III) .		
	included in Part III) (see		23 Taxes and licenses	23	
	instructions)	13 7 5	24 Travel, meals, and entertainment:		
14	Employee benefit programs		°a Travel	24a	
	(other than on line 19)	14 V	<b>b</b> Deductible meals and		
15	Insurance (other than health)	15	entertainment (see instructions) .	24b	
16	Interest:		25 Utilities	25	
а	Mortgage (paid to banks, etc.)	16a	26 Wages (less employment credits) .		
b	Other	16b	27a Other expenses (from line 48)		
17	Legal and professional services		b Reserved for future use	27b	
28 29			dd lines 8 through 27a ▶	28	
30	The production of the producti		ese expenses elsewhere. Attach Form 8829		
00	unless using the simplified me		se expenses elsewhere. Attach Form 8829		
		: enter the total square footage of	of: (a) your home:		
	and (b) the part of your home		. Use the Simplified		
		ructions to figure the amount to e		OUT OF SCOPE	
04			enter on line 30	30 0010130012	
31	Net profit or (loss). Subtract				
			, line 13) and on Schedule SE, line 2.	CANNOT BE A LOSS	
	<ul><li>(If you checked the box on line</li><li>If a loss, you must go to line</li></ul>	31 CANNOT BE A LOSS			
32			nt in this notivity (one instructions)		
UZ			nt in this activity (see instructions).		
		If you checked 32a, enter the loss on both Form 1040, line 12, (or Form 1040NR, line 13) and     Schedule SE, line 3, (if you checked the heaven line 1, and the line 31 instructions). Extended the heaven line 1, and the line 31 instructions. Extended the line 31 instructions.			
	trusts, enter on Form 1041, lir	on Schedule SE, line 2. (If you checked the box on line 1, see the line 31 instructions). Estates and			
	The state of the s	ist attach Form 6198. Your loss	may be limited	32b Some investment is not at risk.	

Part	Cost of Goods Sold (see instructions)		. 490 2
Ruoravii atti e	A CONTRACTOR OF THE PROPERTY O		
33	Method(s) used to		
	value closing inventory: a Cost b Lower of cost or market c Other (at	tach explanation)	
34	Was there any change in determining quantities dosts, or valuations between opening and closing inventor	on/2	
	If "Yes," attach explanation		□ No
		🗀 :	□
35	Inventory at beginning of year. If different from las year's closing inventory, attach explanation	35	1
	THIS SECTION OUT OF SCOPE		
36	Purchases less cost of items withdrawn for personal use	36	
37	Cost of labor. Do not include any amounts paid to yourself	37	
	11		
38	Materials and supplies	38	
39	Other costs	39	
	<b>4</b> J		
40	Add lines 35 through 39	40	
41	Inventory at end of year	41	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	
Part	morniation of roal verticle. Complete this part offly if you are cisiming car of	r truck expenses	on line 9
	and are not required to file Form 4562 for this business. See the instructions for	line 13 to find ou	t if you must
	file Form 4562.		EST STATE OF THE
43	When did you place your vehicle in service for business purposes? (month, day, year)	1	
44	Of the total number of miles you drove your vehicle during 2015, enter the number of miles you used your vehicle during 2015, enter the number of miles you used your vehicle during 2015.	vehicle for:	
	Dusiness		
а	Business b Commuting (see instructions) c C	Other	
45	Was your vehicle available for personal use during off-duty hours?		
-10	That your verticle available for personal use during off-duty nours?	Yes	☐ No
46	Do you for your approach have easth and his to the first of the first		
40	Do you (or your spouse) have another vehicle available for personal use?	L Yes	∐ No
470	De veu hour - idd		
47a	Do you have evidence to support your deduction?	Yes	□ No
h	If "Vae" is the evidence written?		
Part	If "Yes," is the evidence written?  Other Expenses. List below business expenses not included on lines 8–26 or lines.	<u> </u> Yes	☐ No
	other Expenses. List below business expenses not included on lines 8–26 or lin	ne 30.	
DO	NOT INCLUDE IN THIS SECTION ANY ITEMS THAT ARE OUT OF SCOPE, SUCH AS INVENTORY,		
COI	NTRACT LABOR, ETC.		
	CONTRACTOR TO THE CONTRACTOR AND A CONTR		
	***************************************		
-			
48	Total other expenses. Enter here and on line 27a	48	