

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

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

Department of the Treasury
Internal Revenue Service (99)

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.

2015
Attachment
Sequence No. **09**

Name of proprietor _____ Social security number (SSN) _____

A Principal business or profession, including product or service (see instructions) **B** Enter code from instructions

C Business name. If no separate business name, leave blank. **OUT OF SCOPE** **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) Accrual (3) Other (specify) _____ **MUST**

G Did you "materially participate" in the operation of this business during 2015? If "No," see instructions for limit on losses Yes No **MUST**

H If you started or acquired this business during 2015, check here

I Did you make any payments in 2015 that would require you to file Form(s) 1099? (see instructions) Yes No

J If "Yes," did you or will you file required Forms 1099? Yes No

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 <input type="checkbox"/>	1	
2	Returns and allowances	2	OUT OF SCOPE
3	Subtract line 2 from line 1	3	
4	Cost of goods sold (from line 42)	4	OUT OF SCOPE
5	Gross profit. Subtract line 4 from line 3	5	
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	OUT OF SCOPE
7	Gross income. Add lines 5 and 6	7	

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

8	Advertising	8		18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9	MUST USE MILES REPORTED IN PART IV	19	Pension and profit-sharing plans	19	OUT OF SCOPE
10	Commissions and fees	10	NOT TO EXCEED \$600 TO ANY INDIVIDUAL	20	Rent or lease (see instructions):	20a	NO LEASES > 30 DAYS
11	Contract labor (see instructions)	11	NOT TO EXCEED \$600 TO ANY INDIVIDUAL	a	Vehicles, machinery, and equipment	20b	
12	Depletion	12	OUT OF SCOPE	b	Other business property	21	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	22	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	23	
15	Insurance (other than health)	15		23	Taxes and licenses	24	
16	Interest:			a	Travel, meals, and entertainment:	24a	
a	Mortgage (paid to banks, etc.)	16a		24a	Travel	24b	
b	Other	16b		b	Deductible meals and entertainment (see instructions)	25	
17	Legal and professional services	17	NOT TO EXCEED \$600 TO ANY INDIVIDUAL	25	Utilities	26	OUT OF SCOPE
18				26	Wages (less employment credits)	27a	NO CASUALTY LOSSES
19				27a	Other expenses (from line 48)	27b	
20				b	Reserved for future use	28	
21				28	Total expenses before expenses for business use of home. Add lines 8 through 27a	29	
22				29	Tentative profit or (loss). Subtract line 28 from line 7	30	OUT OF SCOPE
23				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	CANNOT BE A LOSS
24				31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.	32a	<input type="checkbox"/> All investment is at risk.
25				32	If you have a loss, check the box that describes your investment in this activity (see instructions). • If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.	32b	<input type="checkbox"/> Some investment is not at risk.

