

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

2005

Attachment
Sequence No. **09**

A Principal business or profession, including product or service (see page C-2 of the instructions)	B Enter code from pages C-8, 9, & 10
C Business name. If no separate business name, leave blank.	D Employer ID number (EIN), if any
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) ►	
G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses ☐ Yes ☐ No	
H If you started or acquired this business during 2005, check here ☐	

Part I Income

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here ☐	1	
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	
4 Cost of goods sold (from line 42 on page 2)	4	
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 page C-3)	6	
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	18	
9 Car and truck expenses (see page C-3)	9		19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-5):	20a	
11 Contract labor (see page C-4)	11		a Vehicles, machinery, and equipment	20b	
12 Depletion	12		b Other business property	21	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	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:	16a		24 Travel, meals, and entertainment:	24a	
a Mortgage (paid to banks, etc.)	16b		a Travel	24b	
b Other	17		b Deductible meals and entertainment (see page C-5)	25	
17 Legal and professional services			25 Utilities	26	
			26 Wages (less employment credits)	27	
			27 Other expenses (from line 48 on page 2)		
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28				
29 Tentative profit (loss). Subtract line 28 from line 7	29				
30 Expenses for business use of your home. Attach Form 8829	30				
31 Net profit or (loss). Subtract line 30 from line 29.	31				
• If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If a loss, you must go to line 32.					
32 If you have a loss, check the box that describes your investment in this activity (see page C-6).					
• If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.					
• If you checked 32b, you must attach Form 6198 . Your loss may be limited.					

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

Part III	Cost of Goods Sold (see page C-6)
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33 Method(s) used to value closing inventory: **a** ☐ Cost **b** ☐ Lower of cost or market **c** ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . .	35		
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36	Purchases less cost of items withdrawn for personal use	36		
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37	Cost of labor. Do not include any amounts paid to yourself	37		
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38	Materials and supplies	38		
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39	Other costs	39		
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40	Add lines 35 through 39	40		
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41	Inventory at end of year	41		
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42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . .	42	
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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 on page C-4 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month, day, year) ► / /

44 Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:

a Business **b** Commuting (see instructions) **c** Other

45 Do you (or your spouse) have another vehicle available for personal use? ☐ Yes ☐ No

46 Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No

47a Do you have evidence to support your deduction? ☐ Yes ☐ No

b If “Yes,” is the evidence written? ☐ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26 or line 30.

[illegible]