This form is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

SCHEDU	LE C
(Form 104	40)

Profit or Loss From Business (Sole Proprietorship

OMB No. 1545-0074

(0010110)	sheter ship)	
Schedule C and its sepa	rate instructions is	at www.irs.gov/schedulec.

Department of the Treasury Internal Revenue Service (99) ► Information about Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

2015 Attachment Sequence No. 09

Name o	Name of proprietor		Social security number (SSN)					
A	Principal business or profession, including product or service (see instructions)			B Ente	er code from instruction	1S		
С	Business name. If no separate	e business name, leav	ve blank.			D Emp	loyer ID number (EIN), (s	see instr.)
E	Business address (including s	uite or room no.) ►						
	City, town or post office, state	-						
F	Accounting method: (1)	Cash (2) /	Accrual (3)		Other (specify) ►			
G	Did you "materially participate	e" in the operation of	this business o	during	2015? If "No," see instructions for li	nit on le	osses . 🗌 Yes	No
н								
I					(s) 1099? (see instructions)			🗌 No
J	If "Yes," did you or will you file	e required Forms 109	9?				🗌 Yes	No
Par	Income					_	1	
1 2 3 4	Form W-2 and the "Statutory Returns and allowances Subtract line 2 from line 1 .	employee" box on tha	at form was ch	neckec 	this income was reported to you on	1 2 3 4		
5	Gross profit. Subtract line 4	from line 3				5		
6	Other income, including feder	al and state gasoline	or fuel tax cre	dit or r	efund (see instructions)	6		
7	Gross income. Add lines 5 a	nd 6				7		
Part	Expenses. Enter expe	enses for business	s use of you	r hom	e only on line 30.	_		
8	Advertising	8		18	Office expense (see instructions)	18		
9	Car and truck expenses (see			19	Pension and profit-sharing plans .	19		
	instructions).	9		20	Rent or lease (see instructions):			
10	Commissions and fees .	10		а	Vehicles, machinery, and equipment	20a		
11	Contract labor (see instructions)	11		b	Other business property	20b		
12 13	Depletion	12		21	Repairs and maintenance	21		
10	expense deduction (not			22	Supplies (not included in Part III) .	22		
	included in Part III) (see	13		23 24	Taxes and licenses	23	-	
44	instructions)	13		24 a		24a		
14	Employee benefit programs (other than on line 19).	14		b	Deductible meals and	240		
15	Insurance (other than health)	15		D	entertainment (see instructions) .	24b		
16	Interest:			25	Utilities	25		
а	Mortgage (paid to banks, etc.)	16a		26	Wages (less employment credits).	26		
b	Other	16b		27a	Other expenses (from line 48)	27a		
17	Legal and professional services	17		b	Reserved for future use	27b		
28	Total expenses before expen	ises for business use	of home. Add	lines 8	3 through 27a ▶	28		
29	Tentative profit or (loss). Subtr	ract line 28 from line	7			29		
30	unless using the simplified me Simplified method filers only and (b) the part of your home	ethod (see instruction y: enter the total squa used for business:	s). are footage of:	(a) you	. Use the Simplified			
		-	amount to ent	er on l	ine 30	30		
31	Net profit or (loss). Subtract							
	• If a profit, enter on both Form (If you checked the box on line			,	-	31		
	• If a loss, you must go to lin)			
32	 If you have a loss, check the b If you checked 32a, enter t on Schedule SE, line 2. (If you trusts, enter on Form 1041, line) If you checked 32b, you mu 	the loss on both Forr bu checked the box or ne 3.	n 1040, line 1 n line 1, see th	2, (or e line :	Form 1040NR, line 13) and 31 instructions). Estates and	32a 32b		

Schedu	e C (Form 1040) 2015			I	Page 2
Part	Cost of Goods Sold (see instructions)				
33	Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (a)	tach ex	(planation)		
34	Was there any change in determining quantities, costs, or valuations between opening and closing invent If "Yes," attach explanation		. Ves		No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35			
36	Purchases less cost of items withdrawn for personal use	36			
37	Cost of labor. Do not include any amounts paid to yourself	37			
38	Materials and supplies	38			
39	Other costs	39			
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	Information on Your Vehicle. Complete this part only if you are claiming car of and are not required to file Form 4562 for this business. See the instructions for file Form 4562.				
43 44	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 2015, enter the number of miles you used your Business b Commuting (see instructions) c		e for:		
а	Business b Commuting (see instructions) c	Other			
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes		No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes		No
	Do you have evidence to support your deduction?		🗌 Yes		No
b	If "Yes," is the evidence written?		🗌 Yes		No
Part	Other Expenses. List below business expenses not included on lines 8–26 or	ine 30).		
48	Total other expenses. Enter here and on line 27a	48			