

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**1991**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service

▶ Partnerships, joint ventures, etc., must file Form 1065.

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

Name of proprietor	Social security number (SSN) : : : :				
<b>A</b> Principal business or profession, including product or service (see instructions)	<b>B</b> Enter principal business code (from page 2) ▶				
<b>C</b> Business name	<b>D</b> Employer ID number (Not SSN) : : : :				
<b>E</b> Business address (including suite or room no.) ▶ City, town or post office, state, and ZIP code					
<b>F</b> Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶					
<b>G</b> Method(s) used to value closing inventory: (1) <input type="checkbox"/> Cost (2) <input type="checkbox"/> Lower of cost or market (3) <input type="checkbox"/> Other (attach explanation) (4) <input type="checkbox"/> Does not apply (if checked, skip line H)	<table border="1" style="display: inline-table; border-collapse: collapse;"> <tr> <th style="width: 50px;">Yes</th> <th style="width: 50px;">No</th> </tr> <tr> <td style="height: 20px;"> </td> <td style="height: 20px;"> </td> </tr> </table>	Yes	No		
Yes	No				
<b>H</b> Was there any change in determining quantities, costs, or valuations between opening and closing inventory? (If "Yes," attach explanation.)					
<b>I</b> Did you "materially participate" in the operation of this business during 1991? (If "No," see instructions for limitations on losses.)					
<b>J</b> If this is the first Schedule C filed for this business, check here <input type="checkbox"/>					

**Part I Income**

1 Gross receipts or sales. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see the instructions and check here . . . ▶ <input type="checkbox"/>	1		
2 Returns and allowances . . . . .	2		
3 Subtract line 2 from line 1. . . . .	3		
4 Cost of goods sold (from line 40 on page 2) . . . . .	4		
5 Subtract line 4 from line 3 and enter the <b>gross profit</b> here . . . . .	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions). . . . .	6		
7 Add lines 5 and 6. This is your <b>gross income</b> . . . . . ▶	7		

**Part II Expenses (Caution: Enter expenses for business use of your home on line 30.)**

8 Advertising . . . . .	8			21 Repairs and maintenance . . . . .	21		
9 Bad debts from sales or services (see instructions). . . . .	9			22 Supplies (not included in Part III). . . . .	22		
10 Car and truck expenses (see instructions—also attach Form 4562). . . . .	10			23 Taxes and licenses . . . . .	23		
11 Commissions and fees. . . . .	11			24 Travel, meals, and entertainment:	24		
12 Depletion. . . . .	12			a Travel . . . . .	24a		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions). . . . .	13			b Meals and entertainment . . . . .			
14 Employee benefit programs (other than on line 19). . . . .	14			c Enter 20% of line 24b subject to limitations (see instructions) . . . . .			
15 Insurance (other than health). . . . .	15			d Subtract line 24c from line 24b . . . . .	24d		
16 Interest:				25 Utilities . . . . .	25		
a Mortgage (paid to banks, etc.) . . . . .	16a			26 Wages (less jobs credit) . . . . .	26		
b Other . . . . .	16b			27a Other expenses (list type and amount):			
17 Legal and professional services . . . . .	17			. . . . .			
18 Office expense . . . . .	18			. . . . .			
19 Pension and profit-sharing plans . . . . .	19			. . . . .			
20 Rent or lease (see instructions):				. . . . .			
a Vehicles, machinery, and equipment . . . . .	20a			. . . . .			
b Other business property . . . . .	20b			27b Total other expenses . . . . .	27b		
28 Add amounts in columns for lines 8 through 27b. These are your <b>total expenses</b> before expenses for business use of your home . . . . . ▶	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 <b>Net profit or (loss)</b> . Subtract line 30 from line 29. If a profit, enter here and on Form 1040, line 12. Also enter the net profit on Schedule SE, line 2 (statutory employees, see instructions). If a loss, you MUST go on to line 32 (fiduciaries, see instructions) . . . . .	31						
32 If you have a loss, you MUST check the box that describes your investment in this activity (see instructions) . . . . .				32a <input type="checkbox"/> All investment is at risk.			
If you checked 32a, enter the loss on Form 1040, line 12, and Schedule SE, line 2 (statutory employees, see instructions). If you checked 32b, you MUST attach Form 6198.				32b <input type="checkbox"/> Some investment is not at risk.			

**Part III Cost of Goods Sold (See instructions.)**

33	Inventory at beginning of year. (If different from last year's closing inventory, attach explanation).	33	
34	Purchases less cost of items withdrawn for personal use.	34	
35	Cost of labor. (Do not include salary paid to yourself).	35	
36	Materials and supplies.	36	
37	Other costs.	37	
38	Add lines 33 through 37.	38	
39	Inventory at end of year.	39	
40	<b>Cost of goods sold.</b> Subtract line 39 from line 38. Enter the result here and on page 1, line 4.	40	

**Part IV Principal Business or Professional Activity Codes**

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your sales or receipts. **Enter this 4-digit code on page 1, line B.** For example, real estate agent is under the major category of "Real Estate," and the code is "5520." (Note: If your principal source of income is from farming activities, you should file **Schedule F (Form 1040), Profit or Loss From Farming.**)

<p><b>Agricultural Services, Forestry, Fishing Code</b></p> <p>1990 Animal services, other than breeding</p> <p>1933 Crop services</p> <p>2113 Farm labor &amp; management services</p> <p>2246 Fishing, commercial</p> <p>2238 Forestry, except logging</p> <p>2212 Horticulture &amp; landscaping</p> <p>2469 Hunting &amp; trapping</p> <p>1974 Livestock breeding</p> <p>0836 Logging</p> <p>1958 Veterinary services, including pets</p>	<p>1552 Oil &amp; gas</p> <p>1719 Quarrying &amp; nonmetallic mining</p> <p><b>Real Estate</b></p> <p>5538 Operators &amp; lessors of buildings, including residential</p> <p>5553 Operators &amp; lessors of other real property</p> <p>5520 Real estate agents &amp; brokers</p> <p>5579 Real estate property managers</p> <p>5710 Subdividers &amp; developers, except cemeteries</p> <p>6155 Title abstract offices</p>	<p>7260 Public relations</p> <p>6536 Public warehousing</p> <p>7708 Surveying services</p> <p>8730 Teaching or tutoring</p> <p>6510 Trash collection without own dump</p> <p>6692 Utilities (dumps, snowplowing, road cleaning, etc.)</p> <p>7880 Other business services</p> <p>6882 Other personal services</p> <p><b>Hotels &amp; Other Lodging Places</b></p> <p>7237 Camps &amp; camping parks</p> <p>7096 Hotels, motels, &amp; tourist homes</p> <p>7211 Rooming &amp; boarding houses</p>	<p><b>Building, Hardware, &amp; Garden Supply</b></p> <p>4416 Building materials dealers</p> <p>4457 Hardware stores</p> <p>4473 Nurseries &amp; garden supply stores</p> <p>4432 Paint, glass, &amp; wallpaper stores</p> <p><b>Food &amp; Beverages</b></p> <p>0612 Bakeries selling at retail</p> <p>3086 Catering services</p> <p>3095 Drinking places (bars, taverns, pubs, saloons, etc.)</p> <p>3079 Eating places, meals &amp; snacks</p> <p>3210 Grocery stores (general line)</p> <p>3251 Liquor stores</p> <p>3236 Specialized food stores (meat, produce, candy, health food, etc.)</p>
<p><b>Construction</b></p> <p>0018 Operative builders (for own account)</p> <p><b>Building Trade Contractors, Including Repairs</b></p> <p>0414 Carpentering &amp; flooring</p> <p>0455 Concrete work</p> <p>0273 Electrical work</p> <p>0299 Masonry, dry wall, stone, &amp; tile</p> <p>0257 Painting &amp; paper hanging</p> <p>0232 Plumbing, heating, &amp; air conditioning</p> <p>0430 Roofing, siding &amp; sheet metal</p> <p>0885 Other building trade contractors (excavation, glazing, etc.)</p> <p><b>General Contractors</b></p> <p>0075 Highway &amp; street construction</p> <p>0059 Nonresidential building</p> <p>0034 Residential building</p> <p>3889 Other heavy construction (pipe laying, bridge construction, etc.)</p>	<p><b>Services: Personal, Professional, &amp; Business Services</b></p> <p><b>Amusement &amp; Recreational Services</b></p> <p>9670 Bowling centers</p> <p>9688 Motion picture &amp; tape distribution &amp; allied services</p> <p>9597 Motion picture &amp; video production</p> <p>9639 Motion picture theaters</p> <p>8557 Physical fitness facilities</p> <p>9696 Professional sports &amp; racing, including promoters &amp; managers</p> <p>9811 Theatrical performers, musicians, agents, producers &amp; related services</p> <p>9613 Video tape rental</p> <p>9837 Other amusement &amp; recreational services</p> <p><b>Automotive Services</b></p> <p>8813 Automotive rental or leasing, without driver</p> <p>8953 Automotive repairs, general &amp; specialized</p> <p>8839 Parking, except valet</p> <p>8896 Other automotive services (wash, towing, etc.)</p> <p><b>Business &amp; Personal Services</b></p> <p>7658 Accounting &amp; bookkeeping</p> <p>7716 Advertising, except direct mail</p> <p>7682 Architectural services</p> <p>8318 Barber shop (or barber)</p> <p>8110 Beauty shop (or beautician)</p> <p>8714 Child day care</p> <p>6676 Communication services</p> <p>7872 Computer programming, processing, data preparation &amp; related services</p> <p>7922 Computer repair, maintenance, &amp; leasing</p> <p>7286 Consulting services</p> <p>7799 Consumer credit reporting &amp; collection services</p> <p>8755 Counseling (except health practitioners)</p> <p>6395 Courier or package delivery</p> <p>7732 Employment agencies &amp; personnel supply</p> <p>7518 Engineering services</p> <p>7773 Equipment rental &amp; leasing (except computer or automotive)</p> <p>8532 Funeral services &amp; crematories</p> <p>7633 Income tax preparation</p> <p>7914 Investigative &amp; protective services</p> <p>7617 Legal services (or lawyer)</p> <p>7856 Mailing, reproduction, commercial art, photography, &amp; stenographic services</p> <p>7245 Management services</p> <p>8771 Ministers &amp; chaplains</p> <p>8334 Photographic studios</p>	<p><b>Laundry &amp; Cleaning Services</b></p> <p>7450 Carpet &amp; upholstery cleaning</p> <p>7419 Coin-operated laundries &amp; dry cleaning</p> <p>7435 Full-service laundry, dry cleaning, &amp; garment service</p> <p>7476 Janitorial &amp; related services (building, house, &amp; window cleaning)</p> <p><b>Medical &amp; Health Services</b></p> <p>9274 Chiropractors</p> <p>9233 Dentist's office or clinic</p> <p>9217 Doctor's (M.D.) office or clinic</p> <p>9456 Medical &amp; dental laboratories</p> <p>9472 Nursing &amp; personal care facilities</p> <p>9290 Optometrists</p> <p>9258 Osteopathic physicians &amp; surgeons</p> <p>9241 Podiatrists</p> <p>9415 Registered &amp; practical nurses</p> <p>9431 Offices &amp; clinics of other health practitioners (dietitians, midwives, speech pathologists, etc.)</p> <p>9886 Other health services</p> <p><b>Miscellaneous Repair, Except Computers</b></p> <p>9019 Audio equipment &amp; TV repair</p> <p>9035 Electrical &amp; electronic equipment repair, except audio &amp; TV</p> <p>9050 Furniture repair &amp; reupholstery</p> <p>2881 Other equipment repair</p>	<p><b>Furniture &amp; General Merchandise</b></p> <p>3988 Computer &amp; software stores</p> <p>3970 Furniture stores</p> <p>4317 Home furnishings stores (china, floor coverings, drapes)</p> <p>4119 Household appliance stores</p> <p>4333 Music &amp; record stores</p> <p>3996 TV, audio &amp; electronic stores</p> <p>3715 Variety stores</p> <p>3731 Other general merchandise stores</p> <p><b>Miscellaneous Retail Stores</b></p> <p>4812 Boat dealers</p> <p>5017 Book stores, excluding newsstands</p> <p>4853 Camera &amp; photo supply stores</p> <p>3277 Drug stores</p> <p>5058 Fabric &amp; needlework stores</p> <p>4655 Florists</p> <p>5090 Fuel dealers (except gasoline)</p> <p>4630 Gift, novelty &amp; souvenir shops</p> <p>4838 Hobby, toy, &amp; game shops</p> <p>4671 Jewelry stores</p> <p>4895 Luggage &amp; leather goods stores</p> <p>5074 Mobile home dealers</p> <p>4879 Optical goods stores</p> <p>4697 Sporting goods &amp; bicycle shops</p> <p>5033 Stationery stores</p> <p>4614 Used merchandise &amp; antique stores (except motor vehicle parts)</p> <p>5884 Other retail stores</p>
<p><b>Finance, Insurance, &amp; Related Services</b></p> <p>6064 Brokers &amp; dealers of securities</p> <p>6080 Commodity contracts brokers &amp; dealers; security &amp; commodity exchanges</p> <p>6148 Credit institutions &amp; mortgage bankers</p> <p>5702 Insurance agents or brokers</p> <p>5744 Insurance services (appraisal, consulting, inspection, etc.)</p> <p>6130 Investment advisors &amp; services</p> <p>5777 Other financial services</p>	<p><b>Manufacturing, Including Printing &amp; Publishing</b></p> <p>0679 Apparel &amp; other textile products</p> <p>1115 Electric &amp; electronic equipment</p> <p>1073 Fabricated metal products</p> <p>0638 Food products &amp; beverages</p> <p>0810 Furniture &amp; fixtures</p> <p>0695 Leather footwear, handbags, etc.</p> <p>0836 Lumber &amp; other wood products</p> <p>1099 Machinery &amp; machine shops</p> <p>0877 Paper &amp; allied products</p> <p>1057 Primary metal industries</p> <p>0851 Printing &amp; publishing</p> <p>1032 Stone, clay, &amp; glass products</p> <p>0653 Textile mill products</p> <p>1883 Other manufacturing industries</p>	<p><b>Trade, Retail—Selling Goods to Individuals &amp; Households</b></p> <p>3038 Catalog or mail order</p> <p>3012 Selling door to door, by telephone or party plan, or from mobile unit</p> <p>3053 Vending machine selling</p> <p><b>Selling From Showroom, Store, or Other Fixed Location</b></p> <p><b>Apparel &amp; Accessories</b></p> <p>3921 Accessory &amp; specialty stores &amp; furriers for women</p> <p>3939 Clothing, family</p> <p>3772 Clothing, men's &amp; boys'</p> <p>3913 Clothing, women's</p> <p>3756 Shoe stores</p> <p>3954 Other apparel &amp; accessory stores</p> <p><b>Automotive &amp; Service Stations</b></p> <p>3558 Gasoline service stations</p> <p>3319 New car dealers (franchised)</p> <p>3533 Tires, accessories, &amp; parts</p> <p>3335 Used car dealers</p> <p>3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p>	<p><b>Trade, Wholesale—Selling Goods to Other Businesses, etc.</b></p> <p><b>Durable Goods, Including Machinery Equipment, Wood, Metals, etc.</b></p> <p>2634 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>2618 Selling for your own account</p> <p><b>Nondurable Goods, Including Food, Fiber, Chemicals, etc.</b></p> <p>2675 Agent or broker for other firms—more than 50% of gross sales on commission</p> <p>2659 Selling for your own account</p> <p><b>Transportation Services</b></p> <p>6619 Air transportation</p> <p>6312 Bus &amp; limousine transportation</p> <p>6361 Highway passenger transportation (except chartered service)</p> <p>6114 Taxicabs</p> <p>6635 Travel agents &amp; tour operators</p> <p>6338 Trucking (except trash collection)</p> <p>6551 Water transportation</p> <p>6650 Other transportation services</p> <p>8888 <b>Unable to classify</b></p>
<p><b>Mining &amp; Mineral Extraction</b></p> <p>1537 Coal mining</p> <p>1511 Metal mining</p>			