

**SCHEDULE C
(Form 1040)**

**Profit or Loss From Business
(Sole Proprietorship)**

OMB No. 1545-0074

2021

Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

▶ Go to www.irs.gov/ScheduleC for instructions and the latest information.

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

| | |
|---|--|
| 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. | 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) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ | |
| G Did you "materially participate" in the operation of this business during 2021? If "No," see instructions for limit on losses . . . <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| H If you started or acquired this business during 2021, check here . . . <input type="checkbox"/> | |
| I Did you make any payments in 2021 that would require you to file Form(s) 1099? See instructions . . . <input type="checkbox"/> Yes <input type="checkbox"/> No | |
| J If "Yes," did you or will you file required Form(s) 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> 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 | |
| 3 Subtract line 2 from line 1 | 3 | |
| 4 Cost of goods sold (from line 42) | 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 instructions) | 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 | | |
| 9 Car and truck expenses (see instructions) | 9 | | |
| 10 Commissions and fees | 10 | | |
| 11 Contract labor (see instructions) | 11 | | |
| 12 Depletion | 12 | | |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) | 13 | | |
| 14 Employee benefit programs (other than on line 19) | 14 | | |
| 15 Insurance (other than health) | 15 | | |
| 16 Interest (see instructions): | | | |
| a Mortgage (paid to banks, etc.) | 16a | | |
| b Other | 16b | | |
| 17 Legal and professional services | 17 | | |
| 18 Office expense (see instructions) | 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 | | |
| 21 Repairs and maintenance | 21 | | |
| 22 Supplies (not included in Part III) | 22 | | |
| 23 Taxes and licenses | 23 | | |
| 24 Travel and meals: | | | |
| a Travel | 24a | | |
| b Deductible meals (see instructions) | 24b | | |
| 25 Utilities | 25 | | |
| 26 Wages (less employment credits) | 26 | | |
| 27a Other expenses (from line 48) | 27a | | |
| b Reserved for future use | 27b | | |
| 28 Total expenses before expenses for business use of home. Add lines 8 through 27a ▶ | 28 | | |
| 29 Tentative profit or (loss). Subtract line 28 from line 7 | 29 | | |
| 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 | 30 | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , 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. | 31 | | |
| 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 Schedule 1 (Form 1040), line 3 , 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. | | | |
| | | 32a <input type="checkbox"/> All investment is at risk. | |
| | | 32b <input type="checkbox"/> Some investment is not at risk. | |

