

2022 - Schedule C

TSJ	1		F	2		ST	3	City	4	PAN	5						
A Business, profession, product, or service												B Bus. Code		7			
C Business name												D Employer ID		9			
E Street address														10			
City														11			
U.S. ONLY State, ZIP												12	13				
Foreign ONLY Province / State, Country, Postal Code												14	15	16			
F Accounting method if not cash:												17	Accrual	18	Other:	19	
G <input type="checkbox"/> Did NOT materially participate in 2022												I Taxpayer made payments in 2022 that would require filing Forms 1099?		22	Yes	23	No
H <input type="checkbox"/> Taxpayer started or acquired this business during 2022												J If "Yes," did or will taxpayer file all required Forms 1099?		24	Yes	25	No

Part I - Income

	2021	2022
1 Gross receipts and sales		26
2 Returns and allowances		27
6 Other income		28

Statutory employee wages entered on screen W2 flow to Schedule C automatically when the "Statutory employee" box on line 13 of screen W2 is marked and the "Special tax treatment" code selected on screen W2 is "1" through "9."

Part II - Expenses

8 Advertising	29
9 Car and truck	30
10 Commissions and fees	31
11 Contract labor	32
12 Depletion	33
13 Depreciation	34
Depreciation adjustment (AMT)	35
14 Employee benefits	36
15 Insurance	37
16 Interest - mortgage	38
Interest - other	39
17 Legal and professional services	40
18 Office	41

19 Pensions and profit-sharing	42
20 Rent - vehicle and machinery	43
Rent - other	44
21 Repairs and maintenance	45
22 Supplies	46
23 Taxes and licenses	47
24 Travel	48
Meals (50%)	49
Meals (80%)	50
Meals (100%)	51
25 Utilities	52
26 Wages	53
27a Other expenses	54
32b Some investment is NOT at risk	55

Part III - Cost of Goods Sold

33 Inventory valuation method (if not cost)	56	Lower of cost or market
	57	Other
	58	Yes
34 Change in method	59	
35 Beginning inventory	60	
36 Purchases less personal	61	
37 Cost of labor	62	
38 Materials and supplies	63	
39 Other costs	64	
41 Ending inventory	64	

Family health coverage	65
Income to be excluded per Notice 2014-7	66

67 Taxpayer disposed of business in 2022
68 Carry to Form 8960, line 7
69 Professional gambler
70 Exempt notary income
71 Paper route excluded from SE
72 Clergy Schedule C

C
4-1