

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Business
(Sole Proprietorship)

► For information on Schedule C and its instructions, go to www.irs.gov/schedulec
► Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.

OMB No. 1545-0074

2011
Attachment
Sequence No. **09**

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 2011? 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 2011, check here . . . <input type="checkbox"/>	
I Did you make any payments in 2011 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 all required Forms 1099? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No	

Part I Income

1a Merchant card and third party payments. For 2011, enter -0-	1a				
b Gross receipts or sales not entered on line 1a (see instructions)	1b				
c Income reported to you on Form W-2 if the "Statutory Employee" box on that form was checked. Caution. See instr. before completing this line	1c				
d Total gross receipts. Add lines 1a through 1c	1d				
2 Returns and allowances plus any other adjustments (see instructions)	2				
3 Subtract line 2 from line 1d	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			18 Office expense (see instructions)	18		
9 Car and truck expenses (see instructions)	9			19 Pension and profit-sharing plans	19		
10 Commissions and fees	10			20 Rent or lease (see instructions):			
11 Contract labor (see instructions)	11			a Vehicles, machinery, and equipment	20a		
12 Depletion	12			b Other business property	20b		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13			21 Repairs and maintenance	21		
14 Employee benefit programs (other than on line 19)	14			22 Supplies (not included in Part III)	22		
15 Insurance (other than health)	15			23 Taxes and licenses	23		
16 Interest:				24 Travel, meals, and entertainment:			
a Mortgage (paid to banks, etc.)	16a			a Travel	24a		
b Other	16b			b Deductible meals and entertainment (see instructions)	24b		
17 Legal and professional services	17			25 Utilities	25		
28 Total expenses before expenses for business use of home. Add lines 8 through 27a	28			26 Wages (less employment credits)	26		
29 Tentative profit or (loss). Subtract line 28 from line 7	29			27a Other expenses (from line 48)	27a		
30 Expenses for business use of your home. Attach Form 8829 . Do not report such expenses elsewhere	30			b Reserved for future use	27b		
31 Net profit or (loss). Subtract line 30 from line 29.	31						
• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see instr. 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 instructions).							
• If you checked 32a, enter the loss on both Form 1040, line 12 , (or Form 1040NR, line 13) and on Schedule SE, line 2 . If you entered an amount on line 1c, see the instructions for line 31. 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.			

