

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

**Profit or Loss From Business**

(Sole Proprietorship)

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

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

OMB No. 1545-0074

**1994**

Attachment  
Sequence No. **09**

Name of proprietor	Social security number (SSN)				
A Principal business or profession, including product or service (see page C-1)	<b>B Enter principal business code</b> (see page C-6) ►				
C Business name. If no separate business name, leave blank.	<b>D Employer ID number (EIN), if any</b>				
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 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> <td style="width: 50px;">Yes</td> <td style="width: 50px;">No</td> </tr> <tr> <td style="height: 20px;"></td> <td style="height: 20px;"></td> </tr> </table>	Yes	No		
Yes	No				
H Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation					
I Did you "materially participate" in the operation of this business during 1994? If "No," see page C-2 for limit on losses.					
J If you started or acquired this business during 1994, 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 page C-2 and check here	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 <b>Gross profit.</b> Subtract line 4 from line 3	5		
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-2)	6		
7 <b>Gross income.</b> Add lines 5 and 6	7		

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8 Advertising	8			19 Pension and profit-sharing plans	19		
9 Bad debts from sales or services (see page C-3)	9			20 Rent or lease (see page C-4):			
10 Car and truck expenses (see page C-3)	10			a Vehicles, machinery, and equipment	20a		
11 Commissions and fees	11			b Other business property	20b		
12 Depletion	12			21 Repairs and maintenance	21		
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-3)	13			22 Supplies (not included in Part III)	22		
14 Employee benefit programs (other than on line 19)	14			23 Taxes and licenses	23		
15 Insurance (other than health)	15			24 Travel, meals, and entertainment:			
16 Interest:				a Travel	24a		
a Mortgage (paid to banks, etc.)	16a			b Meals and entertainment			
b Other	16b			c Enter 50% of line 24b subject to limitations (see page C-4)			
17 Legal and professional services	17			d Subtract line 24c from line 24b	24d		
18 Office expense	18			25 Utilities	25		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns.	28			26 Wages (less employment credits)	26		
29 Tentative profit (loss). Subtract line 28 from line 7	29			27 Other expenses (from line 46 on page 2)	27		
30 Expenses for business use of your home. Attach <b>Form 8829</b>	30						
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.	31						
• If a profit, enter on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.							
• If a loss, you <b>MUST</b> go on to line 32.							
32 If you have a loss, check the box that describes your investment in this activity (see page C-5).							
• If you checked 32a, enter the loss on <b>Form 1040, line 12</b> , and ALSO on <b>Schedule SE, line 2</b> (statutory employees, see page C-5). Estates and trusts, enter on Form 1041, line 3.				32a <input type="checkbox"/> All investment is at risk.			
• If you checked 32b, you <b>MUST</b> attach <b>Form 6198</b> .				32b <input type="checkbox"/> Some investment is not at risk.			

**Part III Cost of Goods Sold** (see page C-5)

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 Information on Your Vehicle.** Complete this part **ONLY** if you are claiming car or truck expenses on line 10 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-3 to find out if you must file.

- 41 When did you place your vehicle in service for business purposes? (month, day, year) ► ..... / ..... / ..... .
- 42 Of the total number of miles you drove your vehicle during 1994, enter the number of miles you used your vehicle for:  
 a Business ..... b Commuting ..... c Other .....
- 43 Do you (or your spouse) have another vehicle available for personal use? . . . . .  Yes  No
- 44 Was your vehicle available for use during off-duty hours? . . . . .  Yes  No
- 45a Do you have evidence to support your deduction? . . . . .  Yes  No  
 b If "Yes," is the evidence written? . . . . .  Yes  No

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

46	<b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	46		