

**SCHEDULE C  
(Form 1040)**

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2005**

Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.  
▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor **010** Social security number (SSN) **015**

**A** Principal business or profession, including product or service (see page C-2 of the instructions) **020** **B** Enter code from pages C-8, 9, & 10 **030**

**C** Business name. If no separate business name, leave blank. **040** **D** Employer ID number (EIN), if any **060**

**E** Business address (including suite or room no.) ▶ **061**  
City, town or post office, state, and ZIP code **062**

**F** Accounting method: (1)  Cash **063** (2)  Accrual **064** (3)  Other (specify) ▶ **066** \*068 "STM nn"

**G** Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses **177** Yes **183** No

**H** If you started or acquired this business during 2005, check here **195**

**Part I Income**

<b>1</b> 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-3 and check here . . . . . ▶ <input type="checkbox"/>	<b>198</b>	<b>1</b>	<b>200</b>	
<b>2</b> Returns and allowances . . . . .		<b>2</b>	<b>210</b>	
<b>3</b> Subtract line 2 from line 1 . . . . .		<b>3</b>	<b>220</b>	
<b>4</b> Cost of goods sold (from line 42 on page 2) . . . . .		<b>4</b>	<b>230</b>	
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .		<b>5</b>	<b>240</b>	
<b>6</b> Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) . . . . .		<b>6</b>	<b>260</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶		<b>7</b>	<b>270</b>	

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

<b>8</b> Advertising . . . . .	<b>8</b>	<b>280</b>	<b>18</b> Office expense . . . . .	<b>18</b>	<b>357</b>	
<b>9</b> Car and truck expenses (see page C-3) . . . . .	<b>9</b>	<b>293</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	<b>363</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>297</b>	<b>20</b> Rent or lease (see page C-5):			
<b>11</b> Contract labor (see page C-4) . . . . .	<b>11</b>	<b>300</b>	<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	<b>365</b>	
<b>12</b> Depletion . . . . .	<b>12</b>	<b>303</b>	<b>b</b> Other business property . . . . .	<b>20b</b>	<b>367</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see page C-4) . . . . .	<b>13</b>	<b>307</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	<b>373</b>	
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>	<b>317</b>	<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	<b>377</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	<b>327</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	<b>383</b>	
<b>16</b> Interest: @333 "STM nn"			<b>24</b> Travel, meals, and entertainment:			
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>	<b>337</b>	<b>a</b> Travel . . . . .	<b>24a</b>	<b>387</b>	
<b>b</b> Other . @340 "STM nn"	<b>16b</b>	<b>343</b>	<b>b</b> Deductible meals and entertainment (see page C-5) . . . . .	<b>24b</b>	<b>393</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>	<b>353</b>	<b>25</b> Utilities . . . . .	<b>25</b>	<b>407</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . ▶	<b>28</b>	<b>700</b>	<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	<b>450</b>	
<b>29</b> Tentative profit (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>702</b>	<b>27</b> Other expenses (from line 48 on page 2) . . . . .	<b>27</b>	<b>605</b>	
<b>30</b> Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .	<b>30</b>	<b>703</b>				
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29.					<b>705</b>	<b>"PAL"</b>
• 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-6). Estates and trusts, enter on Form 1041, line 3.					<b>710</b>	
• If a loss, you <b>must</b> go to line 32.						
<b>32</b> If you have a loss, check the box that describes your investment in this activity (see page C-6).					<b>720</b>	
• 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-6). Estates and trusts, enter on Form 1041, line 3.					<b>32a</b>	<input type="checkbox"/> All investment is at risk.
• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.					<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.
					<b>730</b>	