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Most forms and publications have a page on IRS.gov: <a href="IRS.gov/Form1040">IRS.gov/Form1040</a> for Form 1040; <a href="IRS.gov/Pub501">IRS.gov/Pub501</a> for Pub. 501; <a href="IRS.gov/W4">IRS.gov/W4</a> for Form W-4; and <a href="IRS.gov/ScheduleA">IRS.gov/ScheduleA</a> for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at <a href="IRS.gov/FormsComments">IRS.gov/FormsComments</a>. Include "NTF" followed by the form or pub number (for example, "NTF1040", "NTFW4", "NTF501", etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each "NTF" message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click <a href="here">here</a>.

# OMB No. 1545-0074 Attachment Sequence No. **09**

### **SCHEDULE C** (Form 1040)

### **Profit or Loss From Business**

TREASURY/IRS AND OMB USE ONLY DRAFT

(Sole Proprietorship)

Department of the Treasury Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065. Go to www.irs.gov/ScheduleC for instructions and the latest information.

Name	me of proprietor			Social security number (SSN)							
A	Principal business or profession, including product or service (see instructions)					B Enter code from instructions					
С	Business name. If no separate	e business name, leave blank.			D E	mploy	/er ID	numbe	er (EIN)	(see instr.)	
E	Business address (including suite or room no.)										
	City, town or post office, state	e, and ZIP code									
F		Cash (2) Accrual	(3)	Other (specify)					<u></u>		
G				2025? If "No," see instructions for I					_ Yes	∐ No	
H		_							] 7.,		
١.				n(s) 1099? See instructions						∐ No	
Par		e required Form(s) 1099?			• •	<u> </u>	•	<u>. L</u>	<u></u> res	∐ No	
1	Gross receipts or sales. See i			f this income was reported to you or		1					
2						2					
3	Subtract line 2 from line 1 .				. :	3		-			
4	Cost of goods sold (from line	42)				4					
5	Gross profit. Subtract line 4 to	from line 3			!	5					
6	_			refund (see instructions)		6					
7	Gross income. Add lines 5 ar	nd 6	<u> </u>	<u> </u>	.   7	7					
Par	-	penses for business use o				—					
8	Advertising	8	18	Office expense (see instructions)		8					
9	Car and truck expenses		19	Pension and profit-sharing plans	. 1	9					
40	(see instructions)	9	20	Rent or lease (see instructions):							
10 11	Commissions and fees . Contract labor (see instructions)	10	a	Vehicles, machinery, and equipmen Other business property		Da					
12	Depletion	12	21	Repairs and maintenance		-					
13	Depreciation and section 179	12	22	Supplies (not included in Part III)		2					
	expense deduction (not		23	Taxes and licenses		3					
	included in Part III) (see instructions)	13	24	Travel and meals:				-			
14	Employee benefit programs		а	Travel	. 24	la					
	(other than on line 19) .	14	b	Deductible meals (see instructions	) 24	4b					
15	Insurance (other than health)	15	25	Utilities	. 2	:5					
16	Interest (see instructions):		26	Wages (less employment credits)	2	:6					
a	Mortgage (paid to banks, etc.)	16a	27a	Energy efficient commercial bldgs		_					
b	Other	16b	┥.	deduction (attach Form 7205) .		7a					
17	Legal and professional services	17	Add lines	Other expenses (from line 48) . 8 through 27b		7b .8					
28 29	Tentative profit or (loss). Subt			6 tillough 27b		9					
30	Expenses for business use of unless using the simplified me	of your home. Do not report the ethod. See instructions.	nese expe	enses elsewhere. Attach Form 8829							
	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										
24		· ·	enter on	line 30	. 3	0					
31	Net profit or (loss). Subtract line 30 from line 29.										
	<ul> <li>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.</li> <li>If a loss, you must go to line 32.</li> </ul>					1					
32		ne 32. box that describes your investm	ent in this	s activity. See instructions							
J <u>L</u>	• If you checked 32a, enter th SE, line 2. (If you checked the Form 1041, line 3.	ne loss on both <b>Schedule 1 (For</b> box on line 1, see the line 31 ins	rm 1040), tructions.)	line 3, and on Schedule Estates and trusts, enter on		2a □ 2b □		ne inv		s at risk. nt is not	

# DRAFT - DO NOT

## TREASURY/IRS AND OMB USE ONLY DRAFT

	e C (Form 1040) 2025			Page 2
Part	Cost of Goods Sold (see instructions)			
33 34	Method(s) used to value closing inventory: <b>a</b> $\square$ Cost <b>b</b> $\square$ Lower of cost or market <b>c</b> $\square$ Other (atta Was there any change in determining quantities, costs, or valuations between opening and closing inventor of the cost of the c	ry?	. ,	□ No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42		
Part				
43	When did you place your vehicle in service for business purposes? (month/day/year) / /			
44	Of the total number of miles you drove your vehicle during 2025, enter the number of miles you used your	vehicle	e for:	
а	Business b Commuting (see instructions) c C	Other		
45	Was your vehicle available for personal use during off-duty hours?		🗌 Yes	☐ No
46	Do you (or your spouse) have another vehicle available for personal use?		🗌 Yes	☐ No
47a	Do you have evidence to support your deduction?		🗌 Yes	☐ No
b	If "Yes," is the evidence written?		🗌 Yes	☐ No
Part	Other Expenses. List below business expenses not included on lines 8-27a, or	line 3		<del></del>
48	Total other expenses. Enter here and on line 27b	48		