

**SCHEDULE C
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name of proprietor

Profit or Loss From Business
(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

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

OMB No. 1545-0074

2003

Attachment
Sequence No. **09**

| | |
|--|---|
| <p>A Principal business or profession, including product or service (see page C-2 of the instructions)</p> | <p>B Enter code from pages C-7, 8, & 9</p> |
| <p>C Business name. If no separate business name, leave blank.</p> | <p>D Employer ID number (EIN), if any</p> |
| <p>E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____</p> | |
| <p>F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____</p> | |
| <p>G Did you "materially participate" in the operation of this business during 2003? If "No," see page C-3 for limit on losses . <input type="checkbox"/> Yes <input type="checkbox"/> No</p> | |
| <p>H If you started or acquired this business during 2003, check here <input type="checkbox"/></p> | |

Part I Income

| | | | |
|---|---|--|--|
| 1 Gross receipts or sales. Caution. 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"/> | 1 | | |
| 2 Returns and allowances | 2 | | |
| 3 Subtract line 2 from line 1 | 3 | | |
| 4 Cost of goods sold (from line 42 on page 2) | 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 page C-3) | 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 | | | 19 Pension and profit-sharing plans | 19 | | |
| 9 Car and truck expenses (see page C-3) | 9 | | | 20 Rent or lease (see page C-5): | 20 | | |
| 10 Commissions and fees | 10 | | | a Vehicles, machinery, and equipment | 20a | | |
| 11 Contract labor (see page C-4) | 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-4) | 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: | 24 | | |
| 16 Interest: | 16 | | | a Travel | 24a | | |
| a Mortgage (paid to banks, etc.) | 16a | | | b Meals and entertainment | | | |
| b Other | 16b | | | c Enter nondeductible amount included on line 24b (see page C-5) | | | |
| 17 Legal and professional services | 17 | | | d Subtract line 24c from line 24b | 24d | | |
| 18 Office expense | 18 | | | 25 Utilities | 25 | | |
| 28 Total expenses 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 48 on page 2) | 27 | | |
| 30 Expenses for business use of your home. Attach Form 8829 | 30 | | | 31 Net profit or (loss). Subtract line 30 from line 29. | 31 | | |
| 31 Net profit or (loss). Subtract line 30 from line 29. | | | | • If a profit, enter on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | |
| 32 If you have a loss, check the box that describes your investment in this activity (see page C-6). | | | | • If a loss, you must go to line 32. | | | |
| • If you checked 32a, enter the loss on Form 1040, line 12 , and also on Schedule SE, line 2 (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. | | | | • If you checked 32b, you must attach Form 6198 . | | | |
| • If you checked 32b, you must attach Form 6198 . | | | | 32a <input type="checkbox"/> All investment is at risk. | | | |
| | | | | 32b <input type="checkbox"/> Some investment is not at risk. | | | |

Part III Cost of Goods Sold (see page C-6)

33 Method(s) used to value closing inventory: a Cost b Lower of cost or market c Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation Yes 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 page 1, line 4 | 42 | |

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

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 2003, enter the number of miles you used your vehicle for:

a Business b Commuting c Other

45 Do you (or your spouse) have another vehicle available for personal use? Yes No

46 Was your vehicle available for personal use during off-duty hours? Yes No

47a 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.

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

48 Total other expenses. Enter here and on page 1, line 27 48

