SCHE	DULE	С
(Form	1040)	

Profit or Loss From Business

(Sole Proprietorship)

0) ▶ Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B. Attachment Sequence No. 09 Department of the Treasury (99) Attach to Form 1040 or Form 1041. See Instructions for Schedule C (Form 1040). Internal Revenue Service Name of proprietor Social security number (SSN) А Principal business or profession, including product or service (see page C-1) B Enter NEW code from pages C-8 & 9 С Business name. If no separate business name, leave blank. D Employer ID number (EIN), if any Е Business address (including suite or room no.) ► City, town or post office, state, and ZIP code (3) □ Other (specify) ► (2) 🗌 Accrual F Accounting method: (1) Cash Did you "materially participate" in the operation of this business during 1998? If "No," see page C-2 for limit on losses . 🗌 Yes G н Part I Income 1 Gross receipts or sales. Caution: If this income was reported to you on Form W-2 and the "Statutory 1 employee" box on that form was checked, see page C-3 and check here 2 2 Returns and allowances 3 3 4 4 Cost of goods sold (from line 42 on page 2) 5 5 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3) 6 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 19 Advertising 8 **19** Pension and profit-sharing plans 9 Bad debts from sales or 20 Rent or lease (see page C-5): 9 20a a Vehicles, machinery, and equipment . services (see page C-3) 20b **b** Other business property . . Car and truck expenses 10 10 21 (see page C-3) 21 Repairs and maintenance . . 11 22 Commissions and fees 11 22 Supplies (not included in Part III) . 12 23 12 Depletion 23 Taxes and licenses 24 Travel, meals, and entertainment: 13 Depreciation and section 179 24a expense deduction (not included a Travel 13 in Part III) (see page C-4) . . b Meals and en-Employee benefit programs tertainment 14 14 c Enter 50% of (other than on line 19) . . . line 24b subject 15 15 Insurance (other than health). limitations to 16 Interest: (see page C-6). 24d 16a a Mortgage (paid to banks, etc.) . **d** Subtract line 24c from line 24b 16b 25 **b** Other 25 Utilities 26 26 Wages (less employment credits) . 17 Legal and professional 27 Other expenses (from line 48 on 17 services page 2) Office expense . 18 18 27 28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns 28 29 Tentative profit (loss). Subtract line 28 from line 7 29 30 30 Expenses for business use of your home. Attach Form 8829 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, 31 see page C-6). Estates and trusts, enter on Form 1041, line 3. If a loss, you MUST go on to line 32. If you have a loss, check the box that describes your investment in this activity (see page C-6). 32 • If you checked 32a, enter the loss on Form 1040, line 12, and ALSO on Schedule SE, line 2 32a All investment is at risk. (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3. 32b Some investment is not • If you checked 32b, you MUST attach Form 6198. at risk.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

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Sche	nedule C (Form 1040) 1998	Page 2		
Pa	art III Cost of Goods Sold (see page C-7)			
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	es 🗌 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			
37	Cost of labor. Do not include any amounts paid to yourself			
38	Materials and supplies			
39	Other costs			
40	Add lines 35 through 39			
41	Inventory at end of year			
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4 42			
Pa	art IV Information on Your Vehicle. Complete this part ONLY if you are claiming car or truck line 10 and are not required to file Form 4562 for this business. See the instructions for line C-4 to find out if you must file.			
43	When did you place your vehicle in service for business purposes? (month, day, year)			
44	4 Of the total number of miles you drove your vehicle during 1998, enter the number of miles you used your vehicle for:			
а	a Business c Other			
45	Do you (or your spouse) have another vehicle available for personal use?	es 🗌 No		
46	Was your vehicle available for use during off-duty hours?	es 🗌 No		
47a	a Do you have evidence to support your deduction?	es 🗌 No		
b	o If "Yes," is the evidence written?	es 🗌 No		
Ра	art 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			