

**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 or Form 1065-B.
▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule C (Form 1040).

OMB No. 1545-0074

1998

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** Enter NEW code from pages C-8 & 9

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

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

F Accounting method: (1) Cash (2) Accrual (3) Other (specify) _____

G Did you "materially participate" in the operation of this business during 1998? If "No," see page C-2 for limit on losses Yes No

H If you started or acquired this business during 1998, check here

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		
9	Bad debts from sales or services (see page C-3)	9			20a		
10	Car and truck expenses (see page C-3)	10			20b		
11	Commissions and fees	11			21		
12	Depletion	12			22		
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13			23		
14	Employee benefit programs (other than on line 19)	14			24		
15	Insurance (other than health)	15			a		
16	Interest:				b		
a	Mortgage (paid to banks, etc.)	16a			c		
b	Other	16b			d		
17	Legal and professional services	17			25		
18	Office expense	18			26		
19	Pension and profit-sharing plans	19			27		
20	Rent or lease (see page C-5):				28		
a	Vehicles, machinery, and equipment	20a			29		
b	Other business property	20b			30		
21	Repairs and maintenance	21			31		
22	Supplies (not included in Part III)	22					
23	Taxes and licenses	23					
24	Travel, meals, and entertainment:						
a	Travel	24a					
b	Meals and entertainment						
c	Enter 50% of line 24b subject to limitations (see page C-6)						
d	Subtract line 24c from line 24b	24d					
25	Utilities	25					
26	Wages (less employment credits)	26					
27	Other expenses (from line 48 on page 2)	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	Expenses for business use of your home. Attach Form 8829	30					
31	Net profit or (loss). Subtract line 30 from line 29.	31					
	<ul style="list-style-type: none"> • 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. • If a loss, you MUST go on to line 32. 						
32	If you have a loss, check the box that describes your investment in this activity (see page C-6).						
	<ul style="list-style-type: none"> • 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. 				32a	<input type="checkbox"/>	All investment is at risk.
					32b	<input type="checkbox"/>	Some investment is not at risk.

