

- G Did you "materially participate" in the operation of this business during 2016? If "No," see instructions for line 1 on losses. ☐ Yes ☐ No  
 H If you started or acquired this business during 2016, check here ☐  
 I Did you make any payments in 2016 that would require you to file Form(s) 1099? (see instructions) ☐ Yes ☐ No  
 J If "Yes," did you or will you, as required, file Form 1099? ☐ Yes ☐ No

## Part I Income

|   |                                                                                                                                                                                                           |   |  |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <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)                                                                                                                                                                         | 4 |  |

## Part I Income

|   |                                                                                                                                                                                                           |   |  |
|---|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|--|
| 1 | Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. <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)                                                                                                                                                                         | 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 instructions)                                                                                                        | 6 |  |
| 7 | Gross income. Add lines 5 and 6                                                                                                                                                                           | 7 |  |

|     |                                                                                                                                                                                                                                                                                                                                                                                                            |     |  |     |                                                       |     |  |
|-----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--|-----|-------------------------------------------------------|-----|--|
| 13  | Included in Part III (see instructions)                                                                                                                                                                                                                                                                                                                                                                    | 13  |  | 24  | Travel, meals, and entertainment                      | 24  |  |
| 14  | Employee benefit programs (other than on line 13)                                                                                                                                                                                                                                                                                                                                                          | 14  |  | 24a | Travel                                                | 24a |  |
| 15  | Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                              | 15  |  | 24b | Deductible meals and entertainment (see instructions) | 24b |  |
| 16  | Interest                                                                                                                                                                                                                                                                                                                                                                                                   | 16  |  | 25  | Utilities                                             | 25  |  |
| 16a | Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                             | 16a |  | 26  | Wages (less employment credits)                       | 26  |  |
| 16b | Other                                                                                                                                                                                                                                                                                                                                                                                                      | 16b |  | 27a | Other expenses (from line 48)                         | 27a |  |
| 17  | Legal and professional services                                                                                                                                                                                                                                                                                                                                                                            | 17  |  | 27b | Reserved for future use                               | 27b |  |
| 28  | Total expenses before expenses for business use of home. Add lines 13 through 27a                                                                                                                                                                                                                                                                                                                          | 28  |  | 29  |                                                       | 29  |  |
| 29  | Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                   | 29  |  | 30  |                                                       | 30  |  |
| 30  | Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions).<br>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. | 30  |  | 31  |                                                       | 31  |  |
| 31  | Net profit or (loss). Subtract line 30 from line 29.<br>• If a profit, enter on both Form 1040, line 12 (or Form 1040NR, line 12) 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.<br>• If a loss, you must go to line 32.                                                                                                | 31  |  |     |                                                       |     |  |
| 32  | If you have a loss, check the box that describes your investment in this activity (see instructions)                                                                                                                                                                                                                                                                                                       | 32  |  |     |                                                       |     |  |

# How To Prepare Schedule C

**Annelies Wilder-Smith**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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