

- G Did you "materially participate" in the operation of the 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. Yes No
- 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 file all tax required 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 II (see instructions)	13		23	Travel and entertainment	23	
14	Employee benefit programs (other than on line 13)	14		24	Travel, meals, and entertainment	24	
15	Insurance (other than health)	15		a	Travel	24a	
16	Interest			b	Deductible meals and entertainment (see instructions)	24b	
a	Mortgage (paid to banks, etc.)	16a		25	Utilities	25	
b	Other	16b		26	Wages (less employment credits)	26	
17	Legal and professional services	17		27a	Other expenses (from line 24)	27a	
				b	Reserved for future use	27b	
28	Total expenses before expenses for business use of home. Add lines 8 through 27a	28		28		28	
29	Net profit or (loss). Subtract line 28 from line 7	29		29		29	
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see instructions). 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		30		30	
31	Net profit or (loss). Subtract line 30 from line 29.	31		31		31	

• If a profit, enter on both Form 1041, line 12 (or Form 1041NR, 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.

• If a loss, you must go to line 32.

How To Prepare Schedule C

M Lipman



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