

SCHEDULE C
(Form 1040)Department of the Treasury
Internal Revenue Service**Profit or Loss From Business**
(Sole Proprietorship)Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.
Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2024
Attachment
Sequence No. **09**

Name of proprietor

Social security number (SSN)

XXX-XX-1234

A Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)

X X X X X 5 6 7 8

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 2024? If "No," see instructions for limit on losses ☐ Yes ☐ No**H** If you started or acquired this business during 2024, check here ☐**I** Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 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 ☐	1	26000.00
2	Returns and allowances	2	0.00
3	Subtract line 2 from line 1	3	26000.00
4	Cost of goods sold (from line 42)	4	0.00
5	Gross profit. Subtract line 4 from line 3	5	26000.00
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	0.00
7	Gross income. Add lines 5 and 6	7	26000.00

Part II **Expenses.** Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	800.00	18	Office expense (see instructions)	18	
9	Car and truck expenses (see instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see instructions):		
11	Contract labor (see instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	500.00
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
28	Total expenses before expenses for business use of home. Add lines 8 through 27b	28	1540.00	26	Wages (less employment credits)	26	
29	Tentative profit or (loss). Subtract line 28 from line 7	29	24460.00	27a	Other expenses (from line 48)	27a	240.00
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	0.00	b	Energy efficient commercial bldgs deduction (attach Form 7205)	27b	
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 3 , 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.	31	24460.00				
32	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 3 , and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.			32a	☐ All investment is at risk.		
				32b	☐ Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Cat. No. 11334P

Schedule C (Form 1040) 2024

Part III Cost of Goods Sold (see instructions)

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 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 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 2024, enter the number of miles you used your vehicle for:
a	Business _____
b	Commuting (see instructions) _____
c	Other _____
45	Was your vehicle available for personal use during off-duty hours? ☐ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?. ☐ 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, line 27b, or line 30.

Business software	240.00
48 Total other expenses. Enter here and on line 27a	240.00

CatchUp Tax Service - 2024 Records Worksheet

CatchUp cash-basis records worksheet, not a prepared, reviewed or filed tax return. Only confirmed allocations and explicitly confirmed zero amounts are populated. Blank boxes are unknown or outside this worksheet, not zero. Identifiers show only the last four digits. Special deductions require supported calculations; tax elections, full filing identifiers, vehicle/inventory details and other required entries must be completed separately. Amounts retain cents; reconcile rounding in your filing software.

FICTIONAL SAMPLE. No real taxpayer information. Blank form boxes are not confirmed zero amounts.

Accounting method: Cash. Records-only identifiers: ssn: XXX-XX-1234; ein: XX-XXX5678; accountNumber: ending 9876

Scope confirmation: complete for these confirmed allocations

Profit/loss arithmetic: included from confirmed inputs

Form line	Description	Amount	Evidence / calculation
1	Gross receipts or sales	26000.00	sample-income
2	Returns and allowances	0.00	customer-confirmed zero / not applicable
3	Receipts less returns	26000.00	1 - 2
4	Cost of goods sold	0.00	customer-confirmed zero / not applicable
5	Gross profit	26000.00	3 - 4
6	Other business income	0.00	customer-confirmed zero / not applicable
7	Gross income	26000.00	5 + 6
8	Advertising	800.00	sample-ads
22	Supplies not in cost of goods sold	500.00	sample-supplies
27a	Other expenses (from Part V, line 48)	240.00	sample-software
28	Expenses before home office	1540.00	sum of confirmed expense lines 8-27
29	Tentative profit or loss	24460.00	7 - 28
30	Business use of home	0.00	customer-confirmed zero / not applicable
31	Net profit or loss	24460.00	29 - 30
48	Part V total	240.00	sum of confirmed Part V allocations

Official form source: <https://www.irs.gov/pub/irs-prior/f1040sc--2024.pdf>

Transaction classification and exceptions

Each allocation retains its source reference. Split allocations may share a source transaction ID; allocation IDs remain unique. Pending and excluded amounts do not enter form totals.

Allocation / source	Classification	Form line	Amount	Status / context
sample-income / sample-income	business_receipts	1	26000.00	mapped; Confirmed allocation
sample-ads / sample-ads	advertising	8	800.00	mapped; Confirmed allocation
sample-supplies / sample-supplies	supplies	22	500.00	mapped; Confirmed allocation
sample-software / sample-software	other_expense	27a	240.00	mapped; Confirmed allocation; Business software