



Ovals must be filled in completely. Example:  If any line shows a loss, mark an X in box at left of the line.

# Schedule C Massachusetts Profit or Loss from Business

## 2009

FIRST NAME  M.I.  LAST NAME

BUSINESS NAME

MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE

ADDRESS

CITY/TOWN/POST OFFICE  STATE  ZIP + 4

SOCIAL SECURITY NUMBER OF PROPRIETOR

EMPLOYER IDENTIFICATION NUMBER (if any)

PRINCIPAL BUSINESS CODE (from U.S. Schedule C)

NUMBER OF EMPLOYEES

Accounting Method:  Cash  Accrual  
 Other (specify) \_\_\_\_\_

Did you materially participate in the operation of this business during 2009? (If "no," see line 33 instructions)  Yes  No

Did you claim the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2009?  Yes  No

Exclude interest (other than from Massachusetts banks) and dividends from lines 1 and 4 and enter such amount in line 32 and in Schedule B, line 3.

**Caution:** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, fill in here:

|           |  |                      |                                  |   |
|-----------|--|----------------------|----------------------------------|---|
| <b>1</b>  | a. Gross receipts or sales   | <input type="text"/> | <input type="radio"/>            | ▼ If showing a loss, mark an X in box at left |
|           | b. Returns and allowances  | <input type="text"/> | <input type="radio"/>            |   |
|           |  | a - b = 1            | <input checked="" type="radio"/> |   |
| <b>2</b>  | Cost of goods sold and/or operations (Schedule C-1, line 8)                              | <input type="text"/> | <input type="radio"/>            |   |
| <b>3</b>  | Gross profit. Subtract line 2 from line 1  | <input type="text"/> | <input checked="" type="radio"/> |   |
| <b>4</b>  | Other income. Do not include interest income (other than from Mass. banks) and dividends | <input type="text"/> | <input type="radio"/>            |   |
| <b>5</b>  | Total income. Add line 3 and line 4  | <input type="text"/> | <input checked="" type="radio"/> |   |
| <b>6</b>  | Advertising  | <input type="text"/> | <input type="radio"/>            |   |
| <b>7</b>  | Bad debts from sales or services   | <input type="text"/> | <input type="radio"/>            |   |
| <b>8</b>  | Car and truck expenses   | <input type="text"/> | <input type="radio"/>            |   |
| <b>9</b>  | Commissions and fees   | <input type="text"/> | <input type="radio"/>            |   |
| <b>10</b> | Depletion  | <input type="text"/> | <input type="radio"/>            |   |
| <b>11</b> | Depreciation and Section 179 deduction   | <input type="text"/> | <input type="radio"/>            |   |
| <b>12</b> | Employee benefit programs (other than in line 17)  | <input type="text"/> | <input type="radio"/>            |   |
| <b>13</b> | Insurance (other than health)  | <input type="text"/> | <input type="radio"/>            |   |
| <b>14</b> | Interest:  | <input type="text"/> | <input type="radio"/>            |   |
|           | a. mortgage interest paid to financial institutions                                      | <input type="text"/> |                                  |   |
|           | b. other interest  | <input type="text"/> | <input type="radio"/>            |   |
|           |  | a + b = 14           | <input type="radio"/>            |   |
| <b>15</b> | Legal and professional services  | <input type="text"/> | <input type="radio"/>            |   |
| <b>16</b> | Office expense   | <input type="text"/> | <input type="radio"/>            |   |
| <b>17</b> | Pension and profit-sharing plans   | <input type="text"/> | <input type="radio"/>            |   |



SOCIAL SECURITY NUMBER

Grid for Social Security Number

**18** Rent or lease:  
 a. vehicles, machinery and equipment ..... 00  
 b. other business property ..... 00 a + b = 18

**19** Repairs and maintenance ..... 19 00

**20** Supplies (not included on Schedule C-1) ..... 20 00

**21** Taxes and licenses ..... 21 00

**22** Travel ..... 22 00

**23** a. Total meals and entertainment ..... 00  
 b. Enter 50% of 23a subject to limitations ..... 00 a - b = 23

**24** Utilities ..... 24 00

**25** Wages (before U.S. jobs credit) ..... 25 00

**26** Other expenses ..... 26 00

**27** Total expenses. Add lines 6 through 26 ..... 27 00

**28** Tentative profit or loss. Subtract line 27 from line 5 ..... 28  00

**29** Expenses for business use of your home ..... 29 00

**30** Abandoned Building Renovation Deduction ..... 30 00

**31** Net profit or loss. Subtract total of line 29 & line 30 from line 28. If a profit, enter here and on Form 1, line 6 or Form 1-NR/PY, line 8. If a loss, complete line 33 ..... 31  00

**32** Is interest (other than from Mass. banks) or dividend income reported on U.S. Sch. C, lines 1 and/or 6 or Sch. C-EZ, line 1?  Yes  No. If "yes," enter amount here and in Mass. Sch. B, line 3. .... 32 00

**33** If you have a loss, fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on Form 1, line 6 or Form 1-NR/PY, line 8. If you filled in 33b, see instructions.  33a. All investment at risk.  33b. Some investment is not at risk.

### Schedule C-1 Cost of Goods Sold and/or Operations

Method(s) used to value closing inventory:  Cost  Lower of cost or market  Other (enclose explanation)  
 Was there any change in determining quantities, costs or valuations between opening and closing inventory? If yes, enclose explanation:  Yes  No

**1** Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) ... 1 00

**2** a. Purchases ..... 00  
 b. Items withdrawn for personal use ..... 00 a - b = 2

**3** Cost of labor (do not include salary paid to yourself) ..... 3 00

**4** Materials and supplies ..... 4 00

**5** Other costs (enclose statement) ..... 5 00

**6** Add lines 1 through 5. .... 6 00

**7** Inventory at end of year ..... 7 00

**8** Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2. .... 8 00