

**SCHEDULE C-EZ
(Form 1040)**

Department of the Treasury
Internal Revenue Service

Net Profit From Business

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065.

▶ Attach to Form 1040 or Form 1041.

OMB No. 1545-0074

1992

Attachment
Sequence No. **09A**

Name of proprietor

Social security number (SSN)

Part I General Information

**You May Use
This Form
If You:**

- Had gross receipts from your business of \$25,000 or less.
- Had business expenses of \$2,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as a sole proprietor.

And You:

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization for this business. See the instructions for Schedule C, line 13, on page C-3 to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

A Principal business or profession, including product or service	B Enter principal business code (from page 2) ▶
C Business name	D Employer ID number (EIN)
E Business address (including suite or room no.). Address not required if same as on Form 1040, page 1. City, town or post office, state, and ZIP code	
F Was this business in operation at the end of 1992? <input type="checkbox"/> Yes <input type="checkbox"/> No	
G How many months was this business in operation during 1992? ▶	

Part II Figure Your Net Profit

1 Gross receipts. If more than \$25,000, you must use Schedule C. Caution: If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see Statutory Employees in the instructions for Schedule C, line 1, on page C-2 and check here ▶ <input type="checkbox"/>	1		
2 Total expenses. If more than \$2,000, you must use Schedule C. See instructions	2		
3 Net profit. Subtract line 2 from line 1. Enter the result here and on Form 1040, line 12, and on Schedule SE, line 2. (Statutory employees do not report this amount on Schedule SE, line 2.) If less than zero, you must use Schedule C	3		

Part III Information on Your Vehicle. Complete Part III **ONLY** if you are claiming car or truck expenses on line 2.

4 When did you place your vehicle in service for business purposes? (month, day, year) / /

5 Of the total number of miles you drove your vehicle during 1992, enter the number of miles you used your vehicle for:

a Business **b** Commuting **c** Other

6 Do you (or your spouse) have another vehicle available for personal use? Yes No

7 Was your vehicle available for use during off-duty hours? Yes No

8 **a** Do you have evidence to support your deduction? Yes No

b If "Yes," is the evidence written? Yes No

Instructions

Schedule C-EZ is new for 1992. You may use Schedule C-EZ instead of Schedule C if you operated a business or practiced a profession as a sole proprietorship and you have met all the requirements listed above.

Line A.—Describe the business or professional activity that provided your principal source of income reported on line 1. Give the general field or activity and the type of product or service.

Line B.—Enter on this line the four-digit code that identifies your principal business or professional activity. See page 2 for the list of codes.

Line D.—You need an employer identification number (EIN) only if you had a Keogh plan or were required to file an employment, excise, fiduciary, or alcohol, tobacco, and firearms tax return. If you don't have an EIN, leave line D blank. **Do not** enter your SSN.

Line E.— Enter your business address. Show a street address instead of a box number. Include the suite or room number, if any.

Line 1—Gross Receipts.—Enter gross receipts from your trade or business. Be sure to include any amount you received in your trade or business that was reported on Form(s) 1099-MISC. You must show all items of taxable income actually or constructively received during the year

(in cash, property, or services). Income is constructively received when it is credited to your account or set aside for you to use. Do not offset this amount by any losses.

Line 2—Total Expenses.—Enter the total amount of all deductible business expenses you actually paid during the year. Examples of these expenses include advertising, car and truck expenses, commissions and fees, insurance,

interest, legal and professional services, office expense, rent or lease expenses, repairs and maintenance, supplies, taxes, travel, 80% of business meals and entertainment, and utilities (including telephone). For details, see the instructions for Schedule C, Part II, on pages C-2 through C-5.

If you claim car or truck expenses, be sure to complete Part III.

Principal Business or Professional Activity Codes

Locate the major category that best describes your activity. Within the major category, select the activity code that most closely identifies the business or profession that is the principal source of your receipts. **Enter this 4-digit code on page 1, line B.** For example, real estate agent is under the major category of **“Real Estate,”** and the code is **“5520.”**

<p>Agricultural Services, Forestry, Fishing Code 1990 Animal services, other than breeding 1933 Crop services 2113 Farm labor & management services 2246 Fishing, commercial 2238 Forestry, except logging 2212 Horticulture & landscaping 2469 Hunting & trapping 1974 Livestock breeding 0836 Logging 1958 Veterinary services, including pets</p>	<p>Real Estate 5538 Operators & lessors of buildings, including residential 5553 Operators & lessors of other real property 5520 Real estate agents & brokers 5579 Real estate property managers 5710 Subdividers & developers, except cemeteries 6155 Title abstract offices</p>	<p>Hotels & Other Lodging Places 7237 Camps & camping parks 7096 Hotels, motels, & tourist homes 7211 Rooming & boarding houses Laundry & Cleaning Services 7450 Carpet & upholstery cleaning 7419 Coin-operated laundries & dry cleaning 7435 Full-service laundry, dry cleaning, & garment service 7476 Janitorial & related services (building, house, & window cleaning)</p>	<p>3079 Eating places, meals & snacks 3210 Grocery stores (general line) 3251 Liquor stores 3236 Specialized food stores (meat, produce, candy, health food, etc.) Furniture & General Merchandise 3988 Computer & software stores 3970 Furniture stores 4317 Home furnishings stores (china, floor coverings, drapes) 4119 Household appliance stores 4333 Music & record stores 3996 TV, audio & electronic stores 3715 Variety stores 3731 Other general merchandise stores</p>
<p>Construction 0018 Operative builders (for own account) Building Trade Contractors, Including Repairs 0414 Carpentering & flooring 0455 Concrete work 0273 Electrical work 0299 Masonry, dry wall, stone, & tile 0257 Painting & paper hanging 0232 Plumbing, heating, & air conditioning 0430 Roofing, siding & sheet metal 0885 Other building trade contractors (excavation, glazing, etc.)</p>	<p>Services: Personal, Professional, & Business Amusement & Recreational Services 9670 Bowling centers 9688 Motion picture & tape distribution & allied services 9597 Motion picture & video production 9639 Motion picture theaters 8557 Physical fitness facilities 9696 Professional sports & racing, including promoters & managers 9811 Theatrical performers, musicians, agents, producers & related services 9613 Video tape rental 9837 Other amusement & recreational services</p>	<p>Medical & Health Services 9274 Chiropractors 9233 Dentist's office or clinic 9217 Doctor's (M.D.) office or clinic 9456 Medical & dental laboratories 9472 Nursing & personal care facilities 9290 Optometrists 9258 Osteopathic physicians & surgeons 9241 Podiatrists 9415 Registered & practical nurses 9431 Offices & clinics of other health practitioners (dietitians, midwives, speech pathologists, etc.) 9886 Other health services</p>	<p>Miscellaneous Retail Stores 4812 Boat dealers 5017 Book stores, excluding newsstands 4853 Camera & photo supply stores 3277 Drug stores 5058 Fabric & needlework stores 4655 Florists 5090 Fuel dealers (except gasoline) 4630 Gift, novelty & souvenir shops 4838 Hobby, toy, & game shops 4671 Jewelry stores 4895 Luggage & leather goods stores 5074 Mobile home dealers 4879 Optical goods stores 4697 Sporting goods & bicycle shops 5033 Stationery stores 4614 Used merchandise & antique stores (except motor vehicle parts) 5884 Other retail stores</p>
<p>General Contractors 0075 Highway & street construction 0059 Nonresidential building 0034 Residential building 3889 Other heavy construction (pipe laying, bridge construction, etc.)</p>	<p>Automotive Services 8813 Automotive rental or leasing, without driver 8953 Automotive repairs, general & specialized 8839 Parking, except valet 8896 Other automotive services (wash, towing, etc.)</p>	<p>Miscellaneous Repair, Except Computers 9019 Audio equipment & TV repair 9035 Electrical & electronic equipment repair, except audio & TV 9050 Furniture repair & reupholstery 2881 Other equipment repair</p>	<p>Trade, Wholesale—Selling Goods to Other Businesses, etc.</p>
<p>Finance, Insurance, & Related Services 6064 Brokers & dealers of securities 6080 Commodity contracts brokers & dealers; security & commodity exchanges 6148 Credit institutions & mortgage bankers 5702 Insurance agents or brokers 5744 Insurance services (appraisal, consulting, inspection, etc.) 6130 Investment advisors & services 5777 Other financial services</p>	<p>Business & Personal Services 7658 Accounting & bookkeeping 7716 Advertising, except direct mail 7682 Architectural services 8318 Barber shop (or barber) 8110 Beauty shop (or beautician) 8714 Child day care 7872 Computer programming, processing, data preparation & related services 7922 Computer repair, maintenance, & leasing 7286 Consulting services 7799 Consumer credit reporting & collection services 8755 Counseling (except health practitioners) 7732 Employment agencies & personnel supply 7518 Engineering services 7773 Equipment rental & leasing (except computer or automotive) 8532 Funeral services & crematories 7633 Income tax preparation 7914 Investigative & protective services 7617 Legal services (or lawyer) 7856 Mailing, reproduction, commercial art, photography, & stenographic services 7245 Management services 8771 Ministers & chaplains 8334 Photographic studios 7260 Public relations 8733 Research services 7708 Surveying services 8730 Teaching or tutoring 7880 Other business services 6882 Other personal services</p>	<p>Trade, Retail—Selling Goods to Individuals & Households 3038 Catalog or mail order 3012 Selling door to door, by telephone or party plan, or from mobile unit 3053 Vending machine selling Selling From Showroom, Store, or Other Fixed Location Apparel & Accessories 3921 Accessory & specialty stores & furriers for women 3939 Clothing, family 3772 Clothing, men's & boys' 3913 Clothing, women's 3756 Shoe stores 3954 Other apparel & accessory stores Automotive & Service Stations 3558 Gasoline service stations 3319 New car dealers (franchised) 3533 Tires, accessories, & parts 3335 Used car dealers 3517 Other automotive dealers (motorcycles, recreational vehicles, etc.)</p>	<p>Durable Goods, Including Machinery Equipment, Wood, Metals, etc. 2634 Agent or broker for other firms—more than 50% of gross sales on commission 2618 Selling for your own account Non-durable Goods, Including Food, Fiber, Chemicals, etc. 2675 Agent or broker for other firms—more than 50% of gross sales on commission 2659 Selling for your own account</p>
<p>Manufacturing, Including Printing & Publishing 0679 Apparel & other textile products 1115 Electric & electronic equipment 1073 Fabricated metal products 0638 Food products & beverages 0810 Furniture & fixtures 0695 Leather footwear, handbags, etc. 0836 Lumber & other wood products 1099 Machinery & machine shops 0877 Paper & allied products 1057 Primary metal industries 0851 Printing & publishing 1032 Stone, clay, & glass products 0653 Textile mill products 1883 Other manufacturing industries</p>	<p>Building, Hardware, & Garden Supply 4416 Building materials dealers 4457 Hardware stores 4473 Nurseries & garden supply stores 4432 Paint, glass, & wallpaper stores</p>	<p>Food & Beverages 0612 Bakeries selling at retail 3086 Catering services 3095 Drinking places (bars, taverns, pubs, saloons, etc.)</p>	<p>Transportation, Communications, Public Utilities, & Related Services 6619 Air transportation 6312 Bus & limousine transportation 6676 Communication services 6395 Courier or package delivery 6361 Highway passenger transportation (except chartered service) 6536 Public warehousing 6114 Taxicabs 6510 Trash collection without own dump 6635 Travel agents & tour operators 6338 Trucking (except trash collection) 6692 Utilities (dumps, snowplowing, road cleaning, etc.) 6551 Water transportation 6650 Other transportation services</p>
<p>Mining & Mineral Extraction 1537 Coal mining 1511 Metal mining 1552 Oil & gas 1719 Quarrying & nonmetallic mining</p>	<p>6888 Unable to classify</p>		