



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

2013

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: <input type="radio"/> Cash <input type="radio"/> Accrual
<input type="radio"/> Other (specify) _____

Did you materially participate in the operation of this business during 2013? (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 2013? ☐ 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		<b>00</b>		<b>▼ If showing a loss, mark an X in box at left</b>
	b. Returns and allowances		<b>00</b>	a - b = 1	<input checked="" type="checkbox"/>
<b>2</b>	Cost of goods sold and/or operations (Schedule C-1, line 8)	2			<b>00</b>
<b>3</b>	Gross profit. Subtract line 2 from line 1	3	<input checked="" type="checkbox"/>		<b>00</b>
<b>4</b>	Other income. Do not include interest income (other than from Mass. banks) and dividends	4			<b>00</b>
<b>5</b>	Total income. Add line 3 and line 4	5	<input checked="" type="checkbox"/>		<b>00</b>
<b>6</b>	Advertising	6			<b>00</b>
<b>7</b>	Bad debts from sales or services	7			<b>00</b>
<b>8</b>	Car and truck expenses	8			<b>00</b>
<b>9</b>	Commissions and fees	9			<b>00</b>
<b>10</b>	Depletion	10			<b>00</b>
<b>11</b>	Depreciation and Section 179 deduction	11			<b>00</b>
<b>12</b>	Employee benefit programs (other than in line 17)	12			<b>00</b>
<b>13</b>	Insurance (other than health)	13			<b>00</b>
<b>14</b>	Interest:				
	a. mortgage interest paid to financial institutions		<b>00</b>		
	b. other interest		<b>00</b>	a + b = 14	<b>00</b>
<b>15</b>	Legal and professional services	15			<b>00</b>
<b>16</b>	Office expense	16			<b>00</b>
<b>17</b>	Pension and profit-sharing plans	17			<b>00</b>

<b>18</b>	Rent or lease:											<b>00</b>
a.	vehicles, machinery and equipment . . . . .											<b>00</b>
b.	other business property . . . . .											<b>00</b>
		$a + b = 18$										
<b>19</b>	Repairs and maintenance . . . . .											<b>00</b>
<b>20</b>	Supplies (not included on Schedule C-1) . . . . .											<b>00</b>
<b>21</b>	Taxes and licenses . . . . .											<b>00</b>
<b>22</b>	Travel . . . . .											<b>00</b>
<b>23</b>	a. Total meals and entertainment . . . . .											<b>00</b>
b.	Enter 50% of 23a subject to limitations . . . . .											<b>00</b>
		$a - b = 23$										
<b>24</b>	Utilities . . . . .											<b>00</b>
<b>25</b>	Wages (before U.S. jobs credit) . . . . .											<b>00</b>
<b>26</b>	Other expenses . . . . .											<b>00</b>
<b>27</b>	Total expenses. Add lines 6 through 26 . . . . .											<b>00</b>
<b>28</b>	Tentative profit or loss. Subtract line 27 from line 5 . . . . .	X										<b>00</b>
<b>29</b>	Expenses for business use of your home . . . . .											<b>00</b>
<b>30</b>	Abandoned Building Renovation Deduction . . . . .											<b>00</b>
<b>31</b>	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 . . . . .	X										<b>00</b>
<b>32</b>	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? <input type="radio"/> Yes <input checked="" type="radio"/> No. If Yes, see instructions. . . . .											<b>00</b>
<b>33</b>	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.											
		<input type="radio"/> 33a. All investment at risk. <input checked="" type="radio"/> 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

<b>1</b>	Inventory at beginning of year (if different from last year's closing inventory, enclose explanation) . . .	1	
<b>2</b>	a. Purchases . . . . .		
	b. Items withdrawn for personal use . . . . .	a - b = 2	
<b>3</b>	Cost of labor (do not include salary paid to yourself) . . . . .	3	
<b>4</b>	Materials and supplies . . . . .	4	
<b>5</b>	Other costs (enclose statement). . . . .	5	
<b>6</b>	Add lines 1 through 5. . . . .	6	
<b>7</b>	Inventory at end of year . . . . .	7	
<b>8</b>	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2. . . . .	8	