Schedule C - General Information

☐ **Preparer use only**

	2026 Information	Prior Year Information
Taxpayer/Spouse/Joint (T, S, J)	[2]	
Employer identification number	[3]	
Business name	[5]	
Principal business/profession	[6]	
Business code	[12]	
Business address, if different from home address on Organizer Form ID: 1040		
Address	[15]	
City/State/Zip	[16] [17] [18]	
Accounting method (1 = Cash, 2 = Accrual, 3 = Other)	[19]	
If other:	[21]	
Inventory method (1 = Cost, 2 = LCM, 3 = Other)	[22]	
If other enter explanation:		
	[24]	
Enter an explanation if there was a change in determining your inventory:		
	[25]	
Did you "materially participate" in this business? (Y, N)	[26]	
If not, number of hours you did significantly participate	[28]	
Mark if you began or acquired this business in 2026	[30]	
Did you make any payments in 2026 that require you to file Form(s) 1099? (Y, N)	[31]	
If "Yes", did you or will you file all required Forms 1099? (Y, N)	[33]	
Mark if this business is considered related to qualified services as a minister or religious worker	[35]	
Did you receive wages as a statutory employee or as a minister? (1 = Statutory employee, 2 = Minister)	[37]	
Medical insurance premiums paid by this activity	+ [41]	
Long-term care premiums paid by this activity	+ [45]	
Amount of wages received as a statutory employee	+ [48]	

Business Income

	2026 Information	Prior Year Information
Gross receipts and sales		
	+ [53]	
	+	
	+	
	+	
Returns and allowances	+ [56]	
Other income:		
	+ [58]	
	+	
	+	
	+	

Cost of Goods Sold

	2026 Information	Prior Year Information
Beginning inventory	+ [60]	
Purchases	+ [62]	
Labor:		
	+ [64]	
	+	
Materials	+ [66]	
Other costs:		
	+ [68]	
	+	
	+	
	+	
Ending inventory	+ [70]	

Schedule C - Expenses

Preparer use only

Principal business or profession _____

	2026 Information		Prior Year Information
Advertising	+	[6]	
Car and truck expenses	+	[8]	
Commissions and fees	+	[10]	
Contract labor	+	[12]	
Depletion	+	[14]	
Depreciation	+	[16]	
Employee benefit programs (Include Small Employer Health Ins Premiums credit):			
_____	+	[18]	
_____	+		
Insurance (Other than health):			
_____	+	[20]	
_____	+		
Interest:			
Mortgage (Paid to banks, etc.)			
_____	+	[22]	
_____	+		
_____	+		
Other:			
_____	+	[24]	
_____	+		
Legal and professional services	+	[26]	
Office expense	+	[29]	
Pension and profit sharing:			
_____	+	[31]	
_____	+		
Rent or lease:			
Vehicles, machinery, and equipment	+	[33]	
Other business property	+	[35]	
Repairs and maintenance	+	[37]	
Supplies	+	[39]	
Taxes and licenses:			
_____	+	[41]	
_____	+		
_____	+		
_____	+		
_____	+		
Travel and meals:			
Travel	+	[43]	
Meals (Enter 100% subject to 50% limitation)	+	[45]	
Meals (Enter 100% subject to DOT 80% limit)	+	[47]	
Meals (Fully deductible)	+	[49]	
Utilities	+	[51]	
Wages (Less employment credit):			
_____	+	[53]	
_____	+		
Other expenses:			
_____	+	[55]	
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
_____	+		
	+		

Home Office General Information

Preparer use only

Principal business or profession [3]

Taxpayer/Spouse/Joint (T, S, J) [4]

State postal code [5]

Business Use of Home

	2026 Information	Prior Year Information
Total area of home	[14]	
Area used exclusively for business	[16]	
Information for day-care facilities only:		
Total hours used for day-care during this year	[18]	
Total hours used this year, if less than 8760	[20]	
Special computation for certain day-care facilities:		
Area used regularly and exclusively for day-care business	[22]	
Area used partly for day-care business	[24]	

List as direct expenses any expenses which are attributable only to the business part of your home.
List as indirect expenses any expenses which are attributable to the overall upkeep and running of your home.

	2026 Information		Prior Year Information
	Direct Expenses	Indirect Expenses	
Mortgage interest:	+ [29]	+ [31]	
Real estate taxes:	+ [37]	+ [39]	
Excess mortgage interest	+ [42]	+ [43]	
Insurance	+ [48]	+ [50]	
Rent	+ [54]	+ [55]	
Repairs & maintenance	+ [57]	+ [58]	
Utilities	+ [60]	+ [61]	
Other expenses, such as: Supplies & Security system			
	+ [63]	+ [64]	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
	+	+	
Excess casualty losses		+ [66]	
Carryovers:			
Operating expenses		+ [67]	
Casualty losses		+ [68]	
Depreciation		+ [70]	
Business expenses not from business use of home, such as:			
Travel, Supplies, Business telephone expenses		+ [71]	
Depreciation		+ [75]	

NOTES/QUESTIONS:

Depreciation - Asset List

Preparer use only

Activity name

HOW TO REPORT DISPOSALS: Use the blank line directly below the asset information to indicate any asset disposals. Enter the date of the disposal and/or sale proceeds, if applicable. Enter additional information regarding the asset disposal in the comments section, such as if the asset was sold on installment, traded for other asset(s), disposed of due to casualty, or sold to a related party. See the EXAMPLE asset below.

Asset No.	Description of Property	Date in Service	Cost or Basis
	Comments	Date Sold/Disposed	Sales Price
EXAMPLE	Machinery and equipment (EXAMPLE ASSET)	11/21/14	42,500
	Collected in 5 equal payments over 2 yrs	03/09/26	20,000
1	ADD NEW ASSETS OR RECORD SALE OF A ASSET	12/31/26	