



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	SOCIAL SECURITY NUMBER OF PROPRIETOR
BUSINESS NAME			EMPLOYER IDENTIFICATION NUMBER (if any)
MAIN BUSINESS OR PROFESSION, INCLUDING PRODUCT OR SERVICE			PRINCIPAL BUSINESS CODE (from U.S. Schedule C)
ADDRESS			NUMBER OF EMPLOYEES
CITY/TOWN/POST OFFICE		STATE	ZIP + 4
Accounting Method: ☐ Cash ☐ Accrual			
☐ 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: ☐

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

18	Rent or lease:	
a.	vehicles, machinery and equipment.....	00
b.	other business property	00 $a + b = 18$
19	Repairs and maintenance	19
20	Supplies (not included on Schedule C-1)	20
21	Taxes and licenses	21
22	Travel	22
23	a. Total meals and entertainment	00
	b. Enter 50% of 23a subject to limitations	00 $a - b = 23$
24	Utilities	24
25	Wages (before U.S. jobs credit)	25
26	Other expenses	26
27	Total expenses. Add lines 6 through 26	27
28	Tentative profit or loss. Subtract line 27 from line 5	28
29	Expenses for business use of your home	29
30	Abandoned Building Renovation Deduction	30
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
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, see instructions.....	32
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															0	0
2	a. Purchases																0	0
	b. Items withdrawn for personal use																0	0
	a - b = 2																	
3	Cost of labor (do not include salary paid to yourself)																0	0
4	Materials and supplies																0	0
5	Other costs (enclose statement).																0	0
6	Add lines 1 through 5.																0	0
7	Inventory at end of year																0	0
8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2.																0	0