



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

2025

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)
MAILING ADDRESS (no. & street; apt./suite/postal box). If you have a foreign address, also complete line below.			CITY/TOWN STATE ZIP
FOREIGN PROVINCE/STATE/COUNTY			FOREIGN COUNTRY (OR COUNTRY CODE)
ENTER THE NUMBER OF EMPLOYEES			FOREIGN POSTAL CODE

Fill in accounting method: Cash Accrual Other (specify) \_\_\_\_\_

Fill in if you materially participated in the operation of this business during 2025 (see line 33 instructions) .....

Fill in if you started or acquired this business during 2025 .....

Fill in if you made any payments in 2025 that would require you to file Form(s) 1099 .....

Fill in if you **have any** suspended PAL **related to this** schedule. See instructions and line 36 .....

Fill in if you claimed the small business exemption from the sales tax on purchases of taxable energy or heating fuel during 2025 .....

Fill in if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked .....

Fill in if interest or dividend reported on U.S. Schedule C, lines 1 and/or 6 .....

Do not include interest and dividends in Schedule C, lines 1 and 4. Enter this amount here and on Schedule B, line 3. See instructions .....



**0 0**

<b>1</b>	a. Gross receipts or sales .....	<b>0 0</b>	▼ If showing a loss, mark an X in box at left
	b. Returns and allowances .....	<b>0 0</b>	a - b = 1 <input checked="" type="checkbox"/>
<b>2</b>	Cost of goods sold and/or operations (Schedule C-1, line 8) .....	<b>0 0</b>	2
<b>3</b>	Gross profit. Subtract line 2 from line 1 .....	<b>0 0</b>	3 <input checked="" type="checkbox"/>
<b>4</b>	Other income. Do not include interest income (other than from Mass. banks) and dividends .....	<b>0 0</b>	4
<b>5</b>	Gross income. Add line 3 and line 4 .....	<b>0 0</b>	5 <input checked="" type="checkbox"/>
<b>6</b>	Advertising .....	<b>0 0</b>	6
<b>7</b>	Bad debts from sales or services .....	<b>0 0</b>	7
<b>8</b>	Car and truck expenses .....	<b>0 0</b>	8
<b>9</b>	a. Commissions and fees .....	<b>0 0</b>	
	b. Contract Labor .....	<b>0 0</b>	a + b = 9
<b>10</b>	Depletion .....	<b>0 0</b>	10
<b>11</b>	Depreciation and Section 179 deduction .....	<b>0 0</b>	11
<b>12</b>	Employee benefit programs (other than in line 17) .....	<b>0 0</b>	12
<b>13</b>	Insurance (other than health) .....	<b>0 0</b>	13



SOCIAL SECURITY NUMBER

2025 SCHED. C, PAGE 2

14	a. Mortgage interest paid to financial institutions .....	0 0	▼ If showing a loss, mark an X in box at left	0 0
	b. Other interest .....	0 0		
15	Legal and professional services .....	15		0 0
16	Office expense .....	16		0 0
17	Pension and profit-sharing plans .....	17		0 0
18	a. Vehicles, machinery and equipment .....	0 0		
	b. Other business property .....	0 0	a + b = 18	0 0
19	Repairs and maintenance .....	19		0 0
20	Supplies (not included on Schedule C-1) .....	20		0 0
21	Taxes and licenses .....	21		0 0
22	Travel .....	22		0 0
23	Deductible meals. See instructions for appropriate percentage subject to limitations .....	23		0 0
24	Utilities .....	24		0 0
25	Wages (before U.S. jobs credit) .....	25		0 0
26	Other expenses .....	26		0 0
27	Total expenses. Add lines 6 through 26 .....	27		0 0
28	Tentative profit or loss. Subtract line 27 from line 5 .....	28	X	0 0
29	Expenses for business use of your home .....	29		0 0
30	Abandoned Building Renovation Deduction .....	30		0 0
31	Profit or loss. Subtract total of line 29 and 30 from line 28. If a profit enter here and on line 34. If a loss enter here and go to line 32 .....	31	X	0 0
32	Deductible loss. If you have a loss on line 31 it may be limited. See line 33 .....	32	X	0 0
33	Fill in the oval that describes your investment in this activity. If you filled in 33a enter the loss on line 32 and go to line 35. If you filled in 33b, see instructions for line 32 entry and go to line 35.			33a. All investment at risk. 33b. Some investment is not at risk.
34	Profit from line 31 .....	34		0 0
35	Total profit or loss. Combine lines 32 and 34 .....	35	X	0 0
36	Allowable prior-year suspended PAL you are applying .....	36	X	0 0
37	Net profit or loss. Combine line 35 and 36. <b>Enter here and on Form 1, line 6a or Form 1 NR/PY, line 8a</b> .....	37	X	0 0



FIRST NAME

M.I. LAST NAME

SOCIAL SECURITY NUMBER OF PROPRIETOR

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

Fill in method used to value closing inventory:  Cost  Lower of cost or market  Other (enclose explanation)

Fill in and enclose explanation if there was any change in determining quantities, costs or valuations between opening and closing inventory.

Fill in and enclose explanation if inventory at beginning of year is different from last year's closing inventory.

1	Inventory at beginning of year .....	1	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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2	a. Purchases .....		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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	b. Items withdrawn for personal use .....		<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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3	Cost of labor (do not include salary paid to yourself) .....	3	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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4	Materials and supplies .....	4	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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5	Other costs (enclose statement) .....	5	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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6	Add lines 1 through 5 .....	6	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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7	Inventory at end of year .....	7	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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8	Cost of goods sold and/or operations. Subtract line 7 from line 6. Enter here and on Schedule C, line 2 .....	8	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>0</td><td>0</td></tr></table>											0	0
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