

Caution:
***DRAFT – DO NOT
FILE***

This is an early release draft of
a 2025 Massachusetts tax
form or schedule.

Do not file **DRAFT** forms.

DRAFT forms **will not** be
processed.



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/COUNTRY FOREIGN COUNTRY (OR COUNTRY CODE) FOREIGN POSTAL CODE

ENTER THE NUMBER OF EMPLOYEES

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. 00

1 a. Gross receipts or sales 00 **b.** Returns and allowances 00 a - b = 1 00

2 Cost of goods sold and/or operations (Schedule C-1, line 8) 2 00

3 Gross profit. Subtract line 2 from line 1. 3 00

4 Other income. Do not include interest income (other than from Mass. banks) and dividends 4 00

5 Gross income. Add line 3 and line 4 5 00

6 Advertising 6 00

7 Bad debts from sales or services 7 00

8 Car and truck expenses 8 00

9 a. Commissions and fees 00 **b.** Contract Labor 00 a + b = 9 00

10 Depletion 10 00

11 Depreciation and Section 179 deduction 11 00

12 Employee benefit programs (other than in line 17) 12 00

13 Insurance (other than health) 13 00

DRAFT AS OF OCTOBER 3, 2025.
SUBJECT TO CHANGE.



SOCIAL SECURITY NUMBER

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

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