

This is only an example of the lines to be used for determining annual Business or Farming income. Other income lines may also be used for other income depending on the household circumstances. Wages and other income should always be reported in current amounts unless the current amount is not typical.

Note that the "Adjusted Gross Income" IS NOT used as there may have been income deductions already taken. A business or farming loss becomes "0" and the amount is not deducted from other sources of income.

SCHEDULE C (Form 1040)		Profit or Loss From Business (Sole Proprietorship)		OMB No. 1545-0074			
Department of the Treasury Internal Revenue Service (99)		▶ Go to www.irs.gov/ScheduleC for instructions and the latest information. ▶ Attach to Form 1040, 1040NR, or 1041; partnerships generally must file Form 1065.		2018 Attachment Sequence No. 09			
Name of proprietor			Social security number (SSN)				
A Principal business or profession. Including product or service (see Instructions)			B Enter code from instructions				
C Business name. If no separate business name, leave blank.			D Employer ID number (EIN) (see instr.)				
E Business address (including suite or room no.) City, town or post office, state, and ZIP code							
F Accounting method: (1) <input type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶							
G Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on losses <input type="checkbox"/> Yes <input type="checkbox"/> No							
H If you started or acquired this business during 2018, check here <input type="checkbox"/>							
I Did you make any payments in 2018 that would require you to file Form(s) 1099? (see Instructions) <input type="checkbox"/> Yes <input type="checkbox"/> No							
J If "Yes," did you or will you file required Forms 1099? <input type="checkbox"/> Yes <input type="checkbox"/> No							
Part I Income							
1	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked <input type="checkbox"/>				1		
2	Returns and allowances				2		
3	Subtract line 2 from line 1				3		
4	Cost of goods sold (from line 42)				4		
5	Gross profit. Subtract line 4 from line 3				5		
6	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)				6		
7	Gross income. Add lines 5 and 6				7		
Part II Expenses. Enter expenses for business use of your home only on line 30.							
8	Advertising	8		18	Office expense (see Instructions)	18	
9	Car and truck expenses (see Instructions)	9		19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see Instructions):		
11	Contract labor (see Instructions)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see Instructions)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest (see Instructions):			24	Travel and meals:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals (see Instructions)	24b	
17	Legal and professional services	17		25	Utilities	25	
26	Total expenses before expenses for business use of home. Add lines 8 through 27a				26		
29	Tentative profit or (loss). Subtract line 26 from line 7				29		
30	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method (see Instructions). Simplified method filers only: enter the total square footage of: (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30				30		
31	Net profit or (loss). Subtract line 30 from line 29. • If a profit, enter on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see Instructions). Estates and trusts, enter on Form 1041, line 3 . • If a loss, you must go to line 32.				31		
32	If you have a loss, check the box that describes your investment in this activity (see Instructions). • If you checked 32a, enter the loss on both Schedule 1 (Form 1040), line 12 (or Form 1040NR, line 13) and on Schedule SE, line 2 . (If you checked the box on line 1, see the line 31 Instructions). Estates and trusts, enter on Form 1041, line 3 . • If you checked 32b, you must attach Form 6198 . Your loss may be limited.				32a	<input type="checkbox"/> All investment is at risk.	
				32b	<input type="checkbox"/> Some investment is not at risk.		

Use



**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Profit or Loss From Farming

▶ Attach to Form 1040, Form 1040NR, Form 1041, or Form 1065.
▶ Go to www.irs.gov/ScheduleF for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. **14**

Name of proprietor _____ Social security number (SSN) _____

A Principal crop or activity _____ **B** Enter code from Part IV _____ **C** Accounting method: Cash Accrual **D** Employer ID number (EIN), (see Instr) _____

E Did you "materially participate" in the operation of this business during 2018? If "No," see instructions for limit on passive losses Yes No

F Did you make any payments in 2018 that would require you to file Form(s) 1099 (see instructions)? Yes No

G If "Yes," did you or will you file required Forms 1099? Yes No

Part I Farm Income—Cash Method. Complete Parts I and II (Accrual method. Complete Parts II and III, and Part I, line 9.)

1a	Sales of livestock and other resale items (see instructions)	1a				
b	Cost or other basis of livestock or other items reported on line 1a	1b				
c	Subtract line 1b from line 1a				1c	
2	Sales of livestock, produce, grains, and other products you raised				2	
3a	Cooperative distributions (Form(s) 1099-PATR)	3a		3b	Taxable amount	3b
4a	Agricultural program payments (see instructions)	4a		4b	Taxable amount	4b
5a	Commodity Credit Corporation (CCC) loans reported under election					5a
b	CCC loans forfeited	5b		5c	Taxable amount	5c
6	Crop insurance proceeds and federal crop disaster payments (see instructions)					
a	Amount received in 2018	6a		6b	Taxable amount	6b
c	If election to defer to 2019 is attached, check here ▶ <input type="checkbox"/>			6d	Amount deferred from 2017	6d
7	Custom hire (machine work) income					7
8	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)					8
9	Gross income. Add amounts in the right column (lines 1c, 2, 3b, 4b, 5a, 5c, 6b, 6d, 7, and 8). If you use the accrual method, enter the amount from Part III, line 50. See instructions ▶					9

Part II Farm Expenses—Cash and Accrual Method. Do not include personal or living expenses. See instructions.

10	Car and truck expenses (see instructions). Also attach Form 4562	10		23	Pension and profit-sharing plans	23	
11	Chemicals	11		24	Rent or lease (see instructions):		
12	Conservation expenses (see instructions)	12		a	Vehicles, machinery, equipment	24a	
13	Custom hire (machine work)	13		b	Other (land, animals, etc.)	24b	
14	Depreciation and section 179 expense (see instructions)	14		25	Repairs and maintenance	25	
15	Employee benefit programs other than on line 23	15		26	Seeds and plants	26	
16	Feed	16		27	Storage and warehousing	27	
17	Fertilizers and lime	17		28	Supplies	28	
18	Freight and trucking	18		29	Taxes	29	
19	Gasoline, fuel, and oil	19		30	Utilities	30	
20	Insurance (other than health)	20		31	Veterinary, breeding, and medicine	31	
21	Interest (see instructions)			32	Other expenses (specify):		
a	Mortgage (paid to banks, etc.)	21a		a		32a	
b	Other	21b		b		32b	
22	Labor hired (less employment credits)	22		c		32c	
				d		32d	
				e		32e	
				f		32f	

33 Total expenses. Add lines 10 through 32f. If line 32f is negative, see instructions ▶

34 **Net farm profit or (loss).** Subtract line 33 from line 9 ▶

If a profit, stop here and see instructions for where to report. If a loss, complete lines 35 and 36.

35 Reserved for future use.

36 Check the box that describes your investment in this activity and see instructions for where to report your loss.

a All investment is at risk. b Some investment is not at risk.

Use

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

▶ Attach to Form 1040.
▶ Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2018
Attachment
Sequence No. 01

Name(s) shown on Form 1040		Your social security number	
Additional Income	1-9b Reserved	1-9b	
	10 Taxable refunds, credits, or offsets of state and local income taxes	10	
	11 Alimony received	11	
	12 Business income or (loss). Attach Schedule C or C-EZ	12	
	13 Capital gain or (loss). Attach Schedule D if required. If not required, check here ▶ <input type="checkbox"/>	13	
	14 Other gains or (losses). Attach Form 4797	14	
	15a Reserved	15b	
	16a Reserved	16b	
	17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	17	
	18 Farm income or (loss). Attach Schedule F	18	
	19 Unemployment compensation	19	
	20a Reserved	20b	
	21 Other income. List type and amount ▶	21	
	22 Combine the amounts in the far right column. If you don't have any adjustments to income, enter here and include on Form 1040, line 6. Otherwise, go to line 23	22	
Adjustments to Income	23 Educator expenses	23	
	24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106	24	
	25 Health savings account deduction. Attach Form 8889	25	
	26 Moving expenses for members of the Armed Forces. Attach Form 3903	26	
	27 Deductible part of self-employment tax. Attach Schedule SE	27	
	28 Self-employed SEP, SIMPLE, and qualified plans	28	
	29 Self-employed health insurance deduction	29	
	30 Penalty on early withdrawal of savings	30	
	31a Alimony paid b Recipient's SSN ▶	31a	
	32 IRA deduction	32	
	33 Student loan interest deduction	33	
	34 Reserved	34	
	35 Reserved	35	
	36 Add lines 23 through 35	36	

Use

Use

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040) 2018