

**SCHEDULE C-EZ  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service (99)

Name of proprietor

**Net Profit From Business**

(Sole Proprietorship)

- **Partnerships, joint ventures, etc., generally must file Form 1065 or 1065-B.**  
► **Attach to Form 1040, 1040NR, or 1041. ► See instructions on page 2.**

OMB No. 1545-0074

**2014**

Attachment  
Sequence No. **09A**

Social security number (SSN)

**Part I General Information**

**You May Use  
Schedule C-EZ  
Instead of  
Schedule C  
Only If You:**

- Had business expenses of \$5,000 or less.
- Use the cash method of accounting.
- Did not have an inventory at any time during the year.
- Did not have a net loss from your business.
- Had only one business as either a sole proprietor, qualified joint venture, or statutory employee.

**And You:**

- Had no employees during the year.
- Are not required to file **Form 4562**, Depreciation and Amortization, for this business. See the instructions for Schedule C, line 13, to find out if you must file.
- Do not deduct expenses for business use of your home.
- Do not have prior year unallowed passive activity losses from this business.

**A** Principal business or profession, including product or service

**B** Enter business code (see page 2)

**C** Business name. If no separate business name, leave blank.

**D** Enter your EIN (see page 2)

**E** Business address (including suite or room no.). Address not required if same as on page 1 of your tax return.

City, town or post office, state, and ZIP code

**F** Did you make any payments in 2014 that would require you to file Form(s) 1099? (see the Schedule C instructions)

☐ **Yes** ☐ **No**

**G** If "Yes," did you or will you file required Forms 1099?

☐ **Yes** ☐ **No**

**Part II Figure Your Net Profit**

- 1 Gross receipts. Caution.** If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see *Statutory employees* in the instructions for Schedule C, line 1, and check here ☐
- 2 Total expenses** (see page 2). If more than \$5,000, you **must** use Schedule C
- 3 Net profit.** Subtract line 2 from line 1. If less than zero, you **must** use Schedule C. Enter on both **Form 1040, line 12**, and **Schedule SE, line 2**, or on **Form 1040NR, line 13** and **Schedule SE, line 2** (see instructions). (Statutory employees **do not** report this amount on Schedule SE, line 2.) Estates and trusts, enter on **Form 1041, line 3**

**1**

**2**

**3**

**Part III Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 2.

**4** When did you place your vehicle in service for business purposes? (month, day, year) ►

**5** Of the total number of miles you drove your vehicle during 2014, enter the number of miles you used your vehicle for:

**a** Business **b** Commuting (see page 2) **c** Other

**6** Was your vehicle available for personal use during off-duty hours? ☐ **Yes** ☐ **No**

**7** Do you (or your spouse) have another vehicle available for personal use? ☐ **Yes** ☐ **No**

**8a** Do you have evidence to support your deduction? ☐ **Yes** ☐ **No**

**b** If "Yes," is the evidence written? ☐ **Yes** ☐ **No**