

**SCHEDULE C**  
**(Form 1040)**

**Profit or Loss From Business**  
**(Sole Proprietorship)**

OMB No. 1545-0074

**2023**

Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.  
Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

Attachment  
Sequence No. **09**

Name of proprietor <b>CAROLINA PEREZ</b>		Social security number (SSN) <b>603-01-3251</b>
<b>A</b> Principal business or profession, including product or service (see instructions) <b>REAL ESTATE FLIPS</b>	<b>B</b> Enter code from instructions <b>531390</b>	
<b>C</b> Business name. If no separate business name, leave blank. <b>PEREZ DEVELOPERS</b>	<b>D</b> Employer ID number (EIN) (see instr.)	
<b>E</b> Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____		
<b>F</b> Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) _____		
<b>G</b> Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
<b>H</b> If you started or acquired this business during 2023, check here _____ <input type="checkbox"/>		
<b>I</b> Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions. _____ <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
<b>J</b> If "Yes," did you or will you file required Form(s) 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"/>	<b>1</b>	395,000.
2 Returns and allowances. ....	<b>2</b>	
3 Subtract line 2 from line 1. ....	<b>3</b>	395,000.
4 Cost of goods sold (from line 42) . . . . .	<b>4</b>	371,811.
5 <b>Gross profit.</b> Subtract line 4 from line 3. ....	<b>5</b>	23,189.
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
7 <b>Gross income.</b> Add lines 5 and 6. ....	<b>7</b>	23,189.

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

8 Advertising. ....	<b>8</b>		1,090.
9 Car and truck expenses (see instructions) . . . . .	<b>9</b>		
10 Commissions and fees. ....	<b>10</b>	10,497.	
11 Contract labor (see instructions) . . . . .	<b>11</b>		
12 Depletion. ....	<b>12</b>		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		
14 Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		
15 Insurance (other than health) . . . . .	<b>15</b>		
16 Interest (see instr.):			
a Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		
b Other . . . . .	<b>16b</b>		
17 Legal and professional services . . . . .	<b>17</b>	60.	
18 Office expense (see instructions) . . . . .	<b>18</b>		1,090.
19 Pension and profit-sharing plans. ....	<b>19</b>		
20 Rent or lease (see instructions):			
a Vehicles, machinery, and equipment . . . . .	<b>20a</b>		
b Other business property . . . . .	<b>20b</b>		
21 Repairs and maintenance. ....	<b>21</b>		
22 Supplies (not included in Part III) . . . . .	<b>22</b>		
23 Taxes and licenses. ....	<b>23</b>		
24 Travel and meals:			
a Travel. ....	<b>24a</b>		
b Deductible meals (see instructions)	<b>24b</b>		
25 Utilities. ....	<b>25</b>		
26 Wages (less employment credits) . . . . .	<b>26</b>		
27a Other expenses (from line 48) . . . . .	<b>27a</b>		
b Energy efficient commercial buildings deduction (attach Form 7205) . . . . .	<b>27b</b>		
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. ....	<b>28</b>		11,647.
29 Tentative profit or (loss). Subtract line 28 from line 7. ....	<b>29</b>		11,542.
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> 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. ....	<b>30</b>		
31 <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>		11,542.
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 <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			
	<b>32a</b>	<input type="checkbox"/> All investment is at risk.	
	<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.	

**Part III** Cost of Goods Sold (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation.....	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.....	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use.....	<b>36</b> 225,000.
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself.....	<b>37</b>
<b>38</b>	Materials and supplies.....	<b>38</b> 95,071.
<b>39</b>	Other costs.....	<b>39</b> 51,740.
<b>40</b>	Add lines 35 through 39.....	<b>40</b> 371,811.
<b>41</b>	Inventory at end of year.....	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4.....	<b>42</b> 371,811.

**Part IV** Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

- 43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_
- 44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:
  - a** Business \_\_\_\_\_
  - b** Commuting (see instructions) \_\_\_\_\_
  - c** Other \_\_\_\_\_
- 45** Was your vehicle available for personal use during off-duty hours?.....  Yes  No
- 46** Do you (or your spouse) have another vehicle available for personal use?.....  Yes  No
- 47a** Do you have evidence to support your deduction?.....  Yes  No
  - b** If "Yes," is the evidence written?.....  Yes  No

**Part V** Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

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<b>48</b> Total other expenses. Enter here and on line 27a.....	<b>48</b>