

**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"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>			
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>35</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>35</b>		
<b>35</b>				
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>36</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>36</b>		
<b>36</b>				
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>37</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>37</b>		
<b>37</b>				
<b>38</b>	Materials and supplies . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>38</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>38</b>		
<b>38</b>				
<b>39</b>	Other costs . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>39</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>39</b>		
<b>39</b>				
<b>40</b>	Add lines 35 through 39 . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>40</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>40</b>		
<b>40</b>				
<b>41</b>	Inventory at end of year . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>41</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>41</b>		
<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 . . . . . <table border="1" style="display: inline-table; vertical-align: bottom;"><tr><td style="width: 50px; text-align: center;"><b>42</b></td><td style="width: 200px;"></td><td style="width: 50px;"></td></tr></table>	<b>42</b>		
<b>42</b>				

**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.

<b>43</b>	When did you place your vehicle in service for business purposes? (month, day, year)    ▶    _____ / _____ / _____
<b>44</b>	Of the total number of miles you drove your vehicle during 2012, enter the number of miles you used your vehicle for:
<b>a</b>	Business _____
<b>b</b>	Commuting (see instructions) _____
<b>c</b>	Other _____
<b>45</b>	Was your vehicle available for personal use during off-duty hours? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>46</b>	Do you (or your spouse) have another vehicle available for personal use? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>47a</b>	Do you have evidence to support your deduction? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
<b>b</b>	If "Yes," is the evidence written? . . . . . <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>

**Part V Other Expenses.** List below business expenses not included on lines 8–26 or line 30.

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