

**SCHEDULE C**

(Form 1040)

**Profit or Loss From Business**

(Sole Proprietorship)

OMB No. 1545-0074

**2024**Attachment  
Sequence No. **09**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.

Name of proprietor

**LISA M COKELEY**

Social security number (SSN)

B Enter code from instructions

**A** Principal business or profession, including product or service (see instructions)**LIQUOR STORE****445320****C** Business name. If no separate business name, leave blank.**WET SPOT LIQUOR****D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.)**12016 E LAKE CABLE RD**

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

**HAVEN****KS 67543****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2024? If "No," see instructions for limit on losses☒ Yes ☐ No**H** If you started or acquired this business during 2024, check here**I** Did you make any payments in 2024 that would require you to file Form(s) 1099? See instructions☒ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099?☒ Yes ☐ 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 ☐**1** **599,837****2** Returns and allowances**2****3** Subtract line 2 from line 1**3** **599,837****4** Cost of goods sold (from line 42)**4** **415,073****5** Gross profit. Subtract line 4 from line 3**5** **184,764****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** **184,764****Part II Expenses. Enter expenses for business use of your home only on line 30.****8** Advertising**8** **2,307****9** Car and truck expenses  
(see instructions)**9****10** Commissions and fees**10****11** Contract labor (see instructions)**11** **105****12** Depletion**12****13** Depreciation and section 179  
expense deduction (not  
included in Part III) (see  
instructions)**13****14** Employee benefit programs  
(other than on line 19)**14****15** Insurance (other than health)**15** **8,695****16** Interest (see instructions):**a** Mortgage (paid to banks, etc.)**16a****b** Other**16b** **146****17** Legal and professional services**17** **1,730****28** Total expenses before expenses for business use of home. Add lines 8 through 27b**28** **153,568****29** Tentative profit or (loss). Subtract line 28 from line 7**29** **31,196****30** Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.**30****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 3**, 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** **31,196****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 3**, 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** ☐ All investment is at risk.**32b** ☐ Some investment is not at risk.

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