

Label

(See instructions.)

Use the IRS label.

Otherwise, please print or type.

LABEL HERE

Form fields for name (Michael A Mann), address, and social security numbers.

Your social security number

Spouse's social security number

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16) . . . You Spouse

Filing Status

Check only one box.

- 1 [X] Single
2 [ ] Married filing jointly (even if only one had income)
3 [ ] Married filing separately. Enter spouse's SSN above and full name here.
4 [ ] Head of household (with qualifying person).
5 [ ] Qualifying widow(er) with dependent child

Exemptions

Exemption section including boxes for Yourself, Spouse, and Dependents, with a table for dependent details.

If more than four dependents, see instructions.

Income

Attach Form(s) W-2 here. Also attach Form(s) W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see instructions.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

Table with 2 columns: Line number and Amount. Rows include Wages (6,567), Taxable interest, Dividends, Refunds, Alimony, Business income (-75), Capital gain, IRA distributions, Pensions, Rental real estate, Farm income, Unemployment, Social security benefits, and Total Income (6,492).

Adjusted Gross Income

Table with 2 columns: Line number and Amount. Rows include Educator expenses, Business expenses, Health savings deduction, Moving expenses, Self-employment tax, SEP/SIMPLE plans, Health insurance deduction, Alimony paid, IRA deduction, Student loan interest, Tuition and fees, Domestic production activities, and Adjusted Gross Income (6,492).

Tax and Credits

Standard Deduction for—

• People who checked any box on line 39a or 39b or who can be claimed as a dependent, see instrucs.

• All others: Single or Married filing separately \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

Table with 3 columns: Line number, Description, and Amount. Includes lines 38-57 for Tax and Credits.

Other Taxes

Table with 3 columns: Line number, Description, and Amount. Includes lines 58-63 for Other Taxes.

Payments

If you have a qualifying child, attach Schedule EIC.

Table with 3 columns: Line number, Description, and Amount. Includes lines 64-71 for Payments.

Refund

Direct deposit? See instructions and fill in 73b, 73c, and 73d.

Table with 3 columns: Line number, Description, and Amount. Includes lines 72-74 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 75-76 for Amount You Owe.

Third Party Designee

Do you want to allow another person to discuss this return with the IRS (see instructions)? Yes. Complete the following [X] No

Sign Here

Joint return? See instructions. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only

Preparer's signature, Date, Check if self-employed, Preparer's SSN or PTIN, Firm's name (or yours if self-employed), address, and ZIP code, EIN, Phone no.

**SCHEDULE C  
(Form 1040)**

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

OMB No. 1545-0074

**2005**  
Attachment  
Sequence No. **09**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Partnerships, joint ventures, etc., must file Form 1065 or Form 1065-B.**  
▶ **Attach to Form 1040 or 1041.** ▶ **See Instructions for Schedule C (Form 1040).**

Name of proprietor <b>Michael A Mann</b>	Social security number (SSN)
<b>A</b> Principal business or profession, including product or service (see the instructions) <b>Web Designer</b>	<b>B</b> Enter code from instructions ▶ <b>999999</b>
<b>C</b> Business name. If no separate business name, leave blank. <b>Red Cent Online</b>	<b>D</b> Employer ID number (EIN), if any
<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 type="checkbox"/> Cash (2) <input checked="" type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶	
<b>G</b> Did you "materially participate" in the operation of this business during 2005? 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 2005, check here . . . ▶ <input type="checkbox"/>	

<b>Part I Income</b>	
1 Gross receipts or sales. <b>Caution:</b> If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see the instructions and check here . . . ▶ <input type="checkbox"/>	1 475
2 Returns and allowances . . . . .	2
3 Subtract line 2 from line 1 . . . . .	3 475
4 Cost of goods sold (from line 42 on page 2) . . . . .	4 0
5 <b>Gross profit.</b> Subtract line 4 from line 3 . . . . .	5 475
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	6
7 <b>Gross income.</b> Add lines 5 and 6 . . . . . ▶	7 475

<b>Part II Expenses.</b> Enter expenses for business use of your home <b>only</b> on line 30.			
8 Advertising . . . . .	8	18 Office expense . . . . .	18
9 Car and truck expenses (see instructions) . . . . .	9 0	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, & equipment . . . . .	20a 0
12 Depletion . . . . .	12	b Other business property . . . . .	20b
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	13 0	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:		24 Travel, meals, and entertainment:	
a Mortgage (paid to banks, etc.) . . . . .	16a	a Travel . . . . .	24a
b Other . . . . .	16b	b Deductible meals and entertainment (see instructions) . . . . .	24b 0
17 Legal and professional services . . . . .	17	25 Utilities . . . . .	25
28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27 in columns . . . . . ▶	28 550	26 Wages (less employment credits) . . . . .	26
29 Tentative profit (loss). Subtract line 28 from line 7 . . . . .	29 -75	27 Other expenses (from line 48 on page 2) . . . . .	27 550
30 Expenses for business use of your home. Attach <b>Form 8829</b> . . . . .	30 0	31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.	31 -75
<ul style="list-style-type: none"> <li>• If a profit, enter on <b>Form 1040, line 12</b>, and <b>also on Schedule SE, line 2</b> (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If a loss, you <b>must</b> go on to line 32.</li> </ul>			
<ul style="list-style-type: none"> <li>• If you checked 32a, enter the loss on <b>Form 1040, line 12</b>, and <b>also on Schedule SE, line 2</b> (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3.</li> <li>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b>. Your loss may be limited.</li> </ul>		<b>32a</b> <input checked="" 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)

33 Methods(s) used to value closing inventory: a  Cost b  Lower of cost or market c  Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation  Yes  No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	35	
36 Purchases less cost of items withdrawn for personal use . . . . .	36	
37 Cost of labor. Do not include any amounts paid to yourself . . . . .	37	
38 Materials and supplies . . . . .	38	
39 Other costs . . . . .	39	
40 Add lines 35 through 39 . . . . .	40	0
41 Inventory at end of year . . . . .	41	
42 <b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on page 1, line 4 . . . . .	42	0

**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 2005, enter the number of miles you used your vehicle for:  
 a Business \_\_\_\_\_ b Commuting (see instructions) \_\_\_\_\_ c Other \_\_\_\_\_

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

46 Was your vehicle available for personal use during off-duty hours?  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 or line 30.

Web hosting	264
Domain fees	226
Shrinkage loss damages	60
48 <b>Total other expenses.</b> Enter here and on page 1, line 27 . . . . .	48 550