

Label

(See instructions.)

Use the IRS label.

Otherwise, please print or type.

Label HERE

For the year Jan. 1–Dec. 31, 2006, or other tax year beginning , 2006, ending , 20

Your first name and initial Michael A

Last name Mann

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

City, town or post office, state, and ZIP code. If you have a foreign address, see instructions.

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 instructions) 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). (See instr.) If the qualifying person is a child but not your dependent, enter this child's name here.
5 [] Qualifying widow(er) with dependent child (see instructions)

Exemptions

If more than four dependents, see instructions.

6a [X] Yourself. If someone can claim you as a dependent, do not check box 6a
b [] Spouse
c Dependents: (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) X if qualifying child for child tax credit (see instr.)
d Total number of exemptions claimed 1

Income

Attach Form(s) W-2 here. Also attach Forms 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: Description and Amount. Rows include Wages, salaries, tips, etc. (4,890); Taxable interest; Tax-exempt interest; Ordinary dividends; Qualified dividends; Taxable refunds, credits, or offsets of state and local income taxes; Alimony received; Business income or (loss) (-67); Capital gain or (loss); Other gains or (losses); IRA distributions; Pensions and annuities; Rental real estate, royalties, partnerships, S corporations, trusts, etc.; Farm income or (loss); Unemployment compensation; Social security benefits; Other income; Total income (4,823).

Adjusted Gross Income

Table with 2 columns: Description and Amount. Rows include Archer MSA deduction; Certain business expenses of reservists, performing artists, and fee-basis government officials; Health savings account deduction; Moving expenses; One-half of self-employment tax; Self-employed SEP, SIMPLE, and qualified plans; Self-employed health insurance deduction; Penalty on early withdrawal of savings; Alimony paid; IRA deduction; Student loan interest deduction; Jury duty pay you gave to your employer; Domestic production activities deduction; Add lines 23 through 31a and 32 through 35; Subtract line 36 from line 22. This is your adjusted gross income (4,823).

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 instr.

• All others: Single or Married filing separately, \$5,150

Married filing jointly or Qualifying widow(er), \$10,300

Head of household, \$7,550

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 64-72 for Payments.

Refund

Direct deposit? See instructions and fill in 74b, 74c, and 74d, or Form 8888.

Table with 3 columns: Line number, Description, and Amount. Includes lines 73-75 for Refund.

Amount You Owe

Table with 3 columns: Line number, Description, and Amount. Includes lines 76-77 for Amount You Owe.

Third Party Designee

Form for Third Party Designee with fields for name, phone number, and personal identification number.

Sign Here

Joint return? See instructions.

Keep a copy for your records.

Signature area with fields for signature, date, occupation, and phone number for both taxpayer and spouse.

Paid Preparer's Use Only

Form for Paid Preparer's Use Only with fields for signature, date, SSN/PTIN, and firm information.

**SCHEDULE C
(Form 1040)**

Profit or Loss From Business
(Sole Proprietorship)

OMB No. 1545-0074

2006
Attachment
Sequence No. **09**

Department of the Treasury
Internal Revenue Service (99)

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

Name of proprietor Michael A Mann		Social security number (SSN)
A Principal business or profession, including product or service (see the instructions) Web Design		B Enter code from instructions ▶ 999999
C Business name. If no separate business name, leave blank. Red Cent Online		D Employer ID number (EIN), if any
E Business address (including suite or room no.) ▶ _____ City, town or post office, state, and ZIP code _____		
F Accounting method: (1) <input checked="" type="checkbox"/> Cash (2) <input type="checkbox"/> Accrual (3) <input type="checkbox"/> Other (specify) ▶ _____		
G Did you "materially participate" in the operation of this business during 2006? If "No," see instructions for limit on losses <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No		
H If you started or acquired this business during 2006, check here ▶ <input type="checkbox"/>		

Part I Income			
1 Gross receipts or sales. Caution. 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		400
2 Returns and allowances	2		0
3 Subtract line 2 from line 1	3		400
4 Cost of goods sold (from line 42 on page 2)	4		0
5 Gross profit. Subtract line 4 from line 3	5		400
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6		0
7 Gross income. Add lines 5 and 6 ▶	7		400

Part II Expenses. Enter expenses for business use of your home only on line 30.			
8 Advertising	8		
9 Car and truck expenses (see instructions)	9	0	
10 Commissions and fees	10		
11 Contract labor (see instructions)	11		
12 Depletion	12		
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13	0	
14 Employee benefit programs (other than on line 19)	14		
15 Insurance (other than health)	15		
16 Interest:			
a Mortgage (paid to banks, etc.)	16a		
b Other	16b		
17 Legal and professional services	17		
18 Office expense	18		
19 Pension and profit-sharing plans	19		
20 Rent or lease (see instructions):			
a Vehicles, machinery, & equipment	20a	0	
b Other business property	20b		
21 Repairs and maintenance	21		
22 Supplies (not included in Part III)	22		
23 Taxes and licenses	23		
24 Travel, meals, and entertainment:			
a Travel	24a		
b Deductible meals and entertainment (see instructions)	24b	0	
25 Utilities	25		
26 Wages (less employment credits)	26		
27 Other expenses (from line 48 on page 2)	27	467	
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	467	
29 Tentative profit (loss). Subtract line 28 from line 7	29	-67	
30 Expenses for business use of your home. Attach Form 8829	30	0	
31 Net profit or (loss). Subtract line 30 from line 29.	31	-67	
<ul style="list-style-type: none"> • If a profit, enter on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see instructions). Estates and trusts, enter on Form 1041, line 3. • If a loss, you must go on to line 32. 			
32 If you have a loss, check the box that describes your investment in this activity (see instructions).			
<ul style="list-style-type: none"> • If you checked 32a, enter the loss on both Form 1040, line 12, and Schedule SE, line 2 or on Form 1040NR, line 13 (statutory employees, see 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	<input checked="" type="checkbox"/>	All investment is at risk.
	32b	<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 Cost of goods sold. 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 2006, 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.

Domains	147
Web Hosting	320

48 Total other expenses. Enter here and on page 1, line 27	48 467