

**SCHEDULE C  
(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Profit or Loss From Business**

(Sole Proprietorship)

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.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **09**

|                                                                                                                                                           |  |                                                                     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------|--|---------------------------------------------------------------------|
| Name of proprietor<br><b>KUMAR KHEMLANI</b>                                                                                                               |  | Social security number (SSN)<br><b>***-**-4403</b>                  |
| A Principal business or profession, including product or service (see instructions)<br><b>ZEN SALON</b>                                                   |  | B Enter code from instructions<br><b>812112</b>                     |
| C Business name. If no separate business name, leave blank.<br><b>ZEN SALON</b>                                                                           |  | D Employer ID number (EIN) (see instr.)<br><b>** - ***7556</b>      |
| E Business address (including suite or room no.) _____<br>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 2023? 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 2023, check here                                                                                        |  | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| I 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 |
| J 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"/> | 1 | 71,703. |
| 2 Returns and allowances                                                                                                                                                                                   | 2 |         |
| 3 Subtract line 2 from line 1                                                                                                                                                                              | 3 | 71,703. |
| 4 Cost of goods sold (from line 42)                                                                                                                                                                        | 4 |         |
| 5 <b>Gross profit.</b> Subtract line 4 from line 3                                                                                                                                                         | 5 | 71,703. |
| 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 | 71,703. |

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

|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |        |                                                                  |     |                                                                |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|--------|------------------------------------------------------------------|-----|----------------------------------------------------------------|
| 8 Advertising                                                                                                                                                                                                                                                                                                                                                                                                                                              | 8   | 1,576. | 18 Office expense                                                | 18  | 2,046.                                                         |
| 9 Car and truck expenses (see instructions)                                                                                                                                                                                                                                                                                                                                                                                                                | 9   |        | 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, and equipment                             | 20a |                                                                |
| 12 Depletion                                                                                                                                                                                                                                                                                                                                                                                                                                               | 12  |        | b Other business property                                        | 20b | 25,740.                                                        |
| 13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)                                                                                                                                                                                                                                                                                                                                                            | 13  |        | 21 Repairs and maintenance                                       | 21  | -18.                                                           |
| 14 Employee benefit programs (other than on line 19)                                                                                                                                                                                                                                                                                                                                                                                                       | 14  |        | 22 Supplies (not included in Part III)                           | 22  |                                                                |
| 15 Insurance (other than health)                                                                                                                                                                                                                                                                                                                                                                                                                           | 15  | 1,850. | 23 Taxes and licenses                                            | 23  | 955.                                                           |
| 16 Interest (see instructions):                                                                                                                                                                                                                                                                                                                                                                                                                            |     |        | 24 Travel and meals:                                             |     |                                                                |
| a Mortgage (paid to banks, etc.)                                                                                                                                                                                                                                                                                                                                                                                                                           | 16a | 428.   | a Travel                                                         | 24a | 8,942.                                                         |
| b Other                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 16b |        | b Deductible meals (see instructions)                            | 24b | 1,424.                                                         |
| 17 Legal and professional services                                                                                                                                                                                                                                                                                                                                                                                                                         | 17  | 1,785. | 25 Utilities                                                     | 25  | 12,557.                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |        | 26 Wages (less employment credits)                               | 26  | 6,500.                                                         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |        | 27 a Other expenses (from line 48)                               | 27a | 16,175.                                                        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                            |     |        | b Energy efficient commercial bldgs deduction (attach Form 7205) | 27b |                                                                |
| 28 <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b                                                                                                                                                                                                                                                                                                                                                                 | 28  |        |                                                                  | 28  | 79,960.                                                        |
| 29 Tentative profit or (loss). Subtract line 28 from line 7                                                                                                                                                                                                                                                                                                                                                                                                | 29  |        |                                                                  | 29  | -8,257.                                                        |
| 30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.<br><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: _____.<br>Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30                                      | 30  |        |                                                                  | 30  |                                                                |
| 31 <b>Net profit or (loss).</b> Subtract line 30 from line 29.<br>• 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> .<br>• If a loss, you <b>must</b> go to line 32.                                                                                                                    | 31  |        |                                                                  | 31  | -8,257.                                                        |
| 32 If you have a loss, check the box that describes your investment in this activity. See instructions.<br>• 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> .<br>• If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . 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 | Method(s) used to value closing inventory:                                                                                                                                                                                            | a <input type="checkbox"/> Cost | b <input type="checkbox"/> Lower of cost or market | c <input type="checkbox"/> Other (attach explanation) |
| 34 | Was there any change in determining quantities, costs, or valuations between opening and closing inventory?<br>If "Yes," attach explanation <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> |                                 |                                                    |                                                       |
| 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                              |                                                    |                                                       |
| 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 line 4                                                                                                                                         | 42                              |                                                    |                                                       |

**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 | c Other |
| 45   | Was your vehicle available for personal use during off-duty hours? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>       |   |           |         |
| 46   | Do you (or your spouse) have another vehicle available for personal use? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span> |   |           |         |
| 47 a | Do you have evidence to support your deduction? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>                          |   |           |         |
| b    | If "Yes," is the evidence written? <span style="float:right"><input type="checkbox"/> Yes <input type="checkbox"/> No</span>                                       |   |           |         |

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

|                                                            |         |
|------------------------------------------------------------|---------|
| BANK SERVICE CHARGES                                       | -483.   |
| DUES & SUBSCRIPTIONS                                       | 180.    |
| LEASE                                                      | 16,453. |
| POSTAGE & SHIPPING                                         | 25.     |
|                                                            |         |
|                                                            |         |
|                                                            |         |
|                                                            |         |
|                                                            |         |
|                                                            |         |
|                                                            |         |
| 48 <b>Total other expenses.</b> Enter here and on line 27a | 16,175. |