

**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 for instructions and the latest information.

OMB No. 1545-0074

2025

Attachment
Sequence No. **09**

Name of proprietor KUMAR KHEMLANI		Social security number (SSN) ***-**-4403
A Principal business or profession, including product or service (see instructions) ZEN SALON		B Enter code from instructions 812112
C Business name. If no separate business name, leave blank. ZEN SALON		D Employer ID number (EIN) (see instr.) ** - ***7556

E Business address (including suite or room no.) _____ City, town or post office, state, and ZIP code _____	
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____	
G Did you "materially participate" in the operation of this business during 2025? If "No," see instructions for limit on losses	☒ Yes ☐ No
H If you started or acquired this business during 2025, check here	☐ Yes ☒ No
I Did you make any payments in 2025 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	134,696.
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	134,696.
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	134,696.
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	134,696.

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

8 Advertising	8	1,345.	18 Office expense	18	12,451.
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	37,080.
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21 Repairs and maintenance	21	3,181.
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15	4,429.	23 Taxes and licenses	23	78.
16 Interest (see instructions):			24 Travel and meals:		
a Mortgage (paid to banks, etc.)	16a	2,607.	a Travel	24a	23,722.
b Other	16b		b Deductible meals (see instructions)	24b	4,896.
17 Legal and professional services	17		25 Utilities	25	16,744.
			26 Wages (less employment credits)	26	7,500.
			27 a Energy efficient commercial bldgs deduction (attach Form 7205)	27a	
			b Other expenses (from line 48)	27b	30,416.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b	28	144,449.			
29 Tentative profit or (loss). Subtract line 28 from line 7	29	-9,753.			
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. 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	-9,753.			
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.		

For Paperwork Reduction Act Notice, see the separate instructions.

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Schedule C (Form 1040) 2025 Created 4/3/25

Part III Cost of Goods Sold (see instructions)

33	Method(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		
41	Inventory at end of year	41		
42	Cost of goods sold. 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 2025, 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?		
	☐ Yes	☐ No	
46	Do you (or your spouse) have another vehicle available for personal use?		
	☐ Yes	☐ No	
47 a	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 8-27a, or line 30.

BANK SERVICE CHARGES	2,132.
CHARITY & DONATION	32.
MEDICAL	102.
MILAGE	28,150.
48 Total other expenses. Enter here and on line 27b	30,416.