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**	0
36	Purchases less cost of items withdrawn for personal use	**36**	9
37	Cost of labor. Do not include any amounts paid to yourself	**37**	0
38	Materials and supplies	**38**	0
39	Other costs	**39**	0
40	Add lines 35 through 39	**40**	9
41	Inventory at end of year	**41**	0
42	**Cost of goods sold.** Subtract line 41 from line 40. Enter the result here and on line 4	**42**	9

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 (see instructions) _____   **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

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, line 27b, or line 30.

$908 = EBAY FEES   CASUALTY LOSS = $137   /AHD   1045

48	**Total other expenses.** Enter here and on line 27a	**48**	1045