

Pre-Tax Profit & Loss Statement

Period: _____
Date: _____

DESCRIPTION	AMOUNT
Revenue	
Gross Sales / Revenue	_____
Less: Sales Returns and Allowances	_____
Net Sales	
Cost of Goods Sold (COGS)	
Beginning Inventory	_____
Purchases / Direct Materials	_____
Direct Labor	_____
Overhead & Other Direct Costs	_____
Less: Ending Inventory	_____
Total Cost of Goods Sold	
Gross Profit	
Operating Expenses	
Salaries and Wages	_____
Rent and Utilities	_____
Marketing and Advertising	_____
Insurance	_____
Depreciation and Amortization	_____
Office Supplies and Administrative	_____
Professional Fees (Legal & Accounting)	_____
Other Operating Expenses	_____
Total Operating Expenses	
Operating Income (EBIT)	
Other Income & Expenses	

DESCRIPTION	AMOUNT
Interest Income	
Interest Expense	
Other Non-Operating Gain / (Loss)	
Total Other Income / (Expenses), Net	
Net Income Before Taxes (EBT)	