

Income Statement: Manufacturer

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(Regular corporation, single-step format, no preferred stock)

Company Name: _____

Income Statement*

For the _____ ** Ending _____ ***

*The income statement is also known as the Statement of Operations, Profit and Loss Statement, and P&L

**Insert the time period covered: Month, Two Months, Six Months, Year, 52 weeks, 13 weeks, etc.

***Insert the ending date of the time period covered: June 30, 2022; December 31, 2022; etc.

Revenues and gains

Sales \$ _____

Other revenues/gains: _____

Total revenues and gains **R**

Expenses and losses

Cost of goods sold (from below) **COGS**

SG&A expenses excluding depreciation (**Form S16**) _____

SG&A depreciation and amortization (**Form S16**) _____

Other operating exp: _____

Interest expense _____

Other nonoperating exp: _____

Loss: _____

Total expenses and losses **EXP**

Income before income taxes **NIB4T** (R - EXP)

Income tax expense **IT**

Net income \$ **NIAT** (NIB4T - IT)

Cost of goods sold

Finished goods inventory at beginning of period \$ _____

Add: Cost of goods manufactured (**Form S6**) _____

Cost of finished goods available for sale _____

Less: Finished goods inventory at end of period _____

Cost of goods sold \$ **COGS**

See **Filled-In Form S8** for an illustration.

Learn more about financial statements at www.AccountingCoach.com.