



Professional Deductions

⚠ Joint Filers: If both are using this worksheet, each person should complete their OWN copy. Do NOT combine expenses. Also use Equipment and / or Out of Town Worksheets as needed.

Please round all amounts to the NEAREST \$1.00.

(For example, enter \$42 for a deduction of \$42.49. Enter \$43 for a deduction of \$42.50)

Name:

Tax Year:

Resumés and Promotion	\$	Include photos, demos, biz cards, website fees & maintenance.
Contract Players	\$	Must submit each player a 1099NEC if paid \$600 or more during year.
Did you pay any player \$600 or more during the year? Yes No If yes, did you submit those players a 1099NEC form? Yes No		
Instrument Insurance	\$	
Office Expenses	\$	Postage and shipping; stationery, pens, toner, etc.... think Staples
Studio Rental	\$	Rehearsal or performance space.
Instrument Repairs	\$	Include tuning; maintenance.
Professional Tools and Supplies	\$	Sheet music, books, tuners, strings, reeds, CDs, etc.
Business Meals & Entertainment	\$	Must keep thorough records of who, when, & why. Those fed or "entertained" should ideally be in a position to provide future employment, or it must be a "working meal" with those involved in a current project.
Union Dues and Fees	\$	Annual dues, working dues (from final pay stubs), initiation fees.
Wardrobe and Maintenance	\$	Required concert and performance clothing + cleaning & repairs.
Business Gifts	\$	Limited to \$25/person/year.
Trade Publications*	\$	Printed and online trade journals & job search sites.
Job Search Transportation*	\$	Public transit and cabs to/from in-town auditions & unpaid gigs.
Professional Viewing	\$	Tickets to performances; streaming - must be related to profession.
Training	\$	Coaching and lessons to improve or maintain <u>current</u> skills.
Production	\$	Sound studio, arrangements, engineers, etc.
Online Services	\$	Cloud storage; profession-related subscriptions, etc.
Misc.	\$	For:

Note: Items marked with an (*) above may not be "receiptable" - keep diary entries or use weekly averages.

Cellphone / Internet	Service	Annual Cost	x Business Use	Deduction
Estimate % of business use based on career usage... 20-80% is generally OK.	Cellphone	\$	%	\$
	Internet Access	\$	%	\$

➡ **NOT DEDUCTIBLE (As per IRS Reg.):** Health club memberships, commuting expenses, business attire.