



# 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:

<b>Resumés and Promotion</b>	\$	Include photos, demos, biz cards, website fees & maintenance.
<b>Contract Players</b>	\$	Must submit each player a 1099-MISC if paid \$600 or more during year.
<b>Instrument Insurance</b>	\$	
<b>Office Expenses</b>	\$	Postage and shipping; stationery, pens, toner, etc.... think Staples
<b>Studio Rental</b>	\$	Rehearsal or performance space.
<b>Instrument Repairs</b>	\$	
<b>Professional Tools and Supplies</b>	\$	Sheet music, books, tuners, strings, reeds, CDs, etc.
<b>Business Meals</b>	\$	Must keep thorough records of who, when, & why. Those treated should ideally be in a position to provide future employment, or it must be a "working meal" with those involved in a current project.
<b>Union Dues and Fees</b>	\$	Annual dues, working dues (from final pay stubs), initiation fees.
<b>Wardrobe and Maintenance</b>	\$	Required concert and performance clothing + cleaning & repairs.
<b>Business Gifts</b>	\$	Opening/closing nights, agents, etc. - <b>limited to \$25/person/year.</b>
<b>Trade Publications*</b>	\$	Print or online industry publications or subscriptions, casting sites, etc.
<b>Job Search Transportation*</b>	\$	Public transit and cabs to/from in-town auditions & unpaid gigs.
<b>Professional Viewing</b>	\$	Per IRS, cost <b>MUST</b> be connected to a specific job or potential job - no general entertainment allowed.
<b>Training</b>	\$	Coaching and lessons to improve or maintain <u>current</u> skills.
<b>Production</b>	\$	Sound studio, arrangements, engineers, etc.
<b>Misc.</b>	\$	For:
<b>Misc.</b>	\$	For:
<b>Misc.</b>	\$	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.**