



# Professional Deductions

Actors/Singers/  
Dancers

△ 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:

Union Dues & Fees	\$	Annual dues, working dues (from final pay stubs), initiation fees.
Agent & Manager Commissions	\$	If you're paying these, you'll know it.
Photos, Resumés, Publicity	\$	Headshot sessions and repros, biz cards, website design & maint.
Office Expenses	\$	Postage and shipping; pens, ink, toner, paper... think Staples.
Equipment Repairs	\$	For A/V equip., musical instruments, tuning, etc.
Professional Supplies	\$	Sheet music, scripts, recordings, etc... think Drama Bookshop/iTunes
Business Meals	\$	Must keep thorough records of who, when, & why. Those treated should ideally be in a position to provide future employment: i.e. agents, casting folks, directors, choreographers, playwrights, etc.
In-Town Audition Transportation*	\$	Transit/cabs to/from auditions and unpaid showcases <u>only</u> ... from diary.
Classes, Coachings, Lessons	\$	Acting, voice, dance, and audition training to improve current skills.
Professional Viewing	\$	Per IRS, cost <b>MUST</b> be connected to a specific job or potential job - no general entertainment allowed.
Dancewear, Costumes, Uniforms	\$	No streetwear or so-called "audition clothes" allowed... really.
Performance Makeup & Haircare	\$	Expenses <b>contractually required</b> for performances <u>only</u> .
Business Gifts	\$	Agents, etc., opening/closing nights – <b>limited to \$25/person/year</b> .
Backstage Tips*	\$	Dressers, wigs, doormen, etc.
Trade Publications*	\$	Print or online industry publications or subscriptions, casting sites, etc.
Audition & Accompanist Fees	\$	Include music arrangements, rehearsal studio rentals, etc.
Misc.	\$	For:
Misc.	\$	For:
Misc.	\$	For:
Misc.	\$	For:

Note: Items marked with an (\*) above may not be "receptable" – 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.