

Tax Deductions for Entertainment Professionals

Use this form to summarize and organize your tax-deductible business expenses. In order to deduct expenses in your trade or business, you must show that the expenses are "ordinary and necessary." An ordinary expense is one, which is customary in your particular line of work. A necessary expense is one, which is appropriate, but not necessarily essential in your business. The application of these terms to you relies heavily on the "facts and circumstances" of your unique situation. A business expense deduction must also take into account any reimbursement you have received, or could have received for that expense from your employer or another source.

Continuing Education	
Coaching Expense	
Dance Training	
Music - Arrangements	
Tapes, Recordings	
Training	
Rents – Rehearsal Hall	
Tickets – Performance Audit	
Voice Training	
Other _____	

Promotional Expenses	
Audition Tapes & Videos	
Business Cards	
Film & Processing	
Mailing Supplies-Envelopes, etc.	
Photos-Professional	
Portfolio Expenses	
Resume	
Other _____	

Telephone Expenses	
Business Phone	
Cellular Calls	
Internet Access – E-mail	
Paging Service	
Toll Calls - Pay Phone	
Other _____	

Travel – Out of Town	
Airfare, Train	
Car Rental	
Laundry	
Lodging (do not combine with meals)	
Meals (do not combine with lodging)	
Porter, Bell Captain	
Taxi, Bus & Subway	
Telephone Calls (including home)	
Other _____	

Auto Travel	
Audition - Job Seeking Travel(mi)	
Business Meetings (mi)	
Continuing Education (mi)	
Out-of-Town Business Trips (mi)	
Professional Meetings (mi)	
Parking Fees & Tolls (\$)	
Other _____	

Supplies & Expenses	
Alterations/Repairs (cstms/wrdrb)	
Cleaning (costumes/wardrobe)	
Commissions – Agent/Manager	
Costumes – Wardrobe (special)	
Dues – Union & Professional	
Gifts – Business (\$25 max/per/yr)	
Hair Care – Wigs & Supplies	
Insurance – Equipment	
Makeup – Cosmetics (special bus.)	
Manicure – (special for hand inserts)	
Meals – Business (100% of cost)	
Office Supplies, Postage	
Photography – Scripts, etc.	
Props, Stunt Supplies	
Publications – Trade	
Rents – Office, Storage, etc.	
Rents – Equipment, Costumes	
Secretarial	
Tools	
Other _____	

Equipment Purchases	
Answering Machine	
Amplifiers	
Audio Systems	
Musical Instruments	
Pager	
Recorder	
Speaker Systems	
Other _____	