

UNREIMBURSED SELF-EMPLOYED BUSINESS EXPENSES

INCOME NOT REPORTED ON A 1099 (total, not itemized) _____

Advertising (cards, headshots, mailings, email marketing) _____
Commissions and Fees (credit card fees, transaction fees, application fees) _____
Contract labor _____ *did you issue 1099s for anyone who was paid \$600 or more? ____
Insurance (business, liability, etc - not health) _____
Legal and professional services (last year's tax prep, bookkeepers, lawyers) _____
Office and computer expenses (website design and hosting, software and apps, cloud storage, office supplies, postage, internet) _____
Rented equipment _____
Rented space (rehearsal/performance/studio/gallery/office) _____
Supplies (art supplies, sets, props, costumes) _____
Taxes and licenses (City of Philadelphia NPT/BIRT, business licenses) _____
Telephone (business use - may be a % of total cost) _____
Business gifts (maximum \$25 per recipient) _____
Research (books, scripts, etc) _____
Continuing education (classes to maintain/enhance skills) _____
Professional development (tickets, memberships, residency fees, subscriptions) _____
Union dues _____

TRAVEL AND MEALS

In-town meals (business related, eaten with another person) _____
Per diem (go to www.gsa.gov to calculate per diem for out-of-town meals and incidentals, or list number of travel days and the municipality and state visited) _____
Out-of-town travel (plane, bus, train, rental car - not your own car) _____
Out-of-town lodging _____
Local transportation (public transportation, bike, taxi, rideshare) _____

HOME OFFICE

[If you have roommates, please use your portion of the square footage and costs]

Total square footage of home used regularly and exclusively for business _____
Total square footage of whole home _____
Homeowners or renters insurance _____
Repairs and maintenance for whole home _____
Repairs and maintenance exclusively for home office (if any) _____
Total utilities (gas, water, electric - not internet) for whole home ____

If renter, total rent for year _____

If homeowner, mortgage interest _____ property tax _____

Home office depreciation: (for **homeowners** who have **not provided** this info before) The following information will allow us to calculate the basis of your house's value in order to take a depreciation deduction for your home office.

Purchase price of house _____

Land value at time of purchase (from property assessment or closing statement or property tax bill) _____(if in Philadelphia, check property.phila.gov for your assessment)

Total cost of capital improvements to your home (renovation, remodeling) _____

Year first used as a home office _____

CAR EXPENSES

Make/model _____

Total miles driven in year _____

Total miles driven for business in year (do not include commuting to a W2 job) _____

Parking and tolls _____

Interest on car loan (business % will be calculated) _____

DEPRECIABLE EXPENSES (computers and equipment, costing over \$500)

What was it? _____

Date purchased _____ Cost _____

OTHER "ordinary and necessary" EXPENSES