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 (other than health - business, liability, etc) \_\_\_\_\_\_\_\_\_

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 space (rehearsal/performance/studio/gallery/office) \_\_\_\_\_\_\_\_\_

Rented equipment \_\_\_\_\_\_\_\_\_\_

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) \_\_\_\_\_\_\_\_\_

Research (books, scripts, etc) \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Business gifts (maximum $25 per recipient) \_\_\_\_\_\_\_\_\_\_\_\_

Continuing education (classes to maintain/enhance skills) \_\_\_\_\_\_\_\_\_\_\_

Hair/Makeup (job-related) \_\_\_\_\_\_\_\_\_\_\_

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](http://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 travel (public transportation, bike, taxi, Lyft) \_\_\_\_\_\_\_\_\_\_\_

**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 \_\_\_\_\_\_\_

Total utilities for whole home \_\_\_\_\_\_\_

Repairs and maintenance for whole home \_\_\_\_\_\_\_

Repairs and maintenance exclusively for home office (if any) \_\_\_\_\_\_\_

Homeowners or renters insurance \_\_\_\_\_\_\_

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 \_\_\_\_\_\_\_

**DEPRECIABLE EXPENSES** (purchases over $500 - computers, equipment, etc)

What was it? \_\_\_\_\_\_\_\_\_

Date purchased \_\_\_\_\_\_\_\_\_

Cost \_\_\_\_\_\_\_\_\_

**OTHER “ordinary and necessary” EXPENSES**